

from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations, affected by such change, certifying the class to which they are respectively assigned; any change of rate by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. (36 G. A., ch. 75.)

1924

FIFTY-THIRD ANNUAL REPORT
OF THE
TAXABLE VALUATION
OF
RAILROAD PROPERTY
INCLUDING

Railroads, Steam and Electric; Equipment Car Companies, Sleeping Cars, Electric Transmission Lines and the American Express Company.

IN THE
STATE OF IOWA
AS FIXED BY THE

Executive Council of the State, August 18, 1924

Compiled under Direction of
R. E. JOHNSON
Secretary of Executive Council

By
E. MAE SWEANY
2d Assistant Sec'y

PRINTED BY AUTHORITY OF SECTIONS 157 AND 125 OF THE
SUPPLEMENT TO THE CODE, 1913

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THE STATE OF IOWA
Des Moines

PRINCIPAL RAILROAD OFFICIALS

List of the Principal Officers of the Railroads of the State, with Postoffice Addresses.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

President—W. B. Storey, Chicago, Illinois.
Vice-Presidents—E. J. Engel, A. G. Voth, Chicago, Illinois; W. E. Hodges, Los Angeles, Cal.; Edward Chambers, Chicago, Illinois.
Secretary and Treasurer—E. L. Copeland, Topeka, Kansas.
Comptroller—D. L. Gallup, New York.
Assistant Comptroller—A. E. Waterhouse, New York.
General Solicitor—Gardiner Lathrop, Chicago, Illinois.
Attorney—S. T. Hietanen, Chicago, Illinois.
General Manager—F. C. Fox, Topeka, Kansas.
Chief Engineer—C. P. W. Fell, Chicago, Illinois.
General Auditor—W. E. Bailey, Chicago, Illinois.
Commissioner of Taxes—George G. Tunell, Chicago, Illinois.
Division Superintendent—C. L. Mason, Marcelline, Missouri.

ATLANTIC SOUTHERN RAILWAY COMPANY.

President—John Linstead, Elk Horn, Iowa.
Vice-President—Hans Niessen, Kimballton, Iowa.
Secretary-General Manager—C. E. Spar, Atlantic, Iowa.
Treasurer—Bertel Christensen, Kimballton, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

President—Hale Holden, Chicago, Illinois.
Vice-President—Claude G. Bago, Chicago, Illinois.
Vice-President—Harry R. Safford, Chicago, Illinois.
Vice-President, Secretary and Treasurer—Charles I. Sturgis, Chicago, Illinois.
Vice-President—William W. Baldwin, Chicago, Illinois.
Vice-President—E. P. Bracken, Chicago, Illinois.
Vice-President—C. E. Spens, Chicago, Illinois.
General Solicitor—Bruce Scott, Chicago, Illinois.
General Counsel—Oliver M. Spencer, Chicago, Illinois.
General Manager—W. P. Thieff, Chicago, Illinois.
General Superintendent—W. A. Card, Iowa District, Burlington, Iowa.
Chief Engineer—A. W. Newton, Chicago, Illinois.
Comptroller—Herbert W. Johnson, Chicago, Illinois.
General Auditor—H. D. Foster, Chicago, Illinois.
Tax Agent—Alfred E. Patton, Chicago, Illinois.
Superintendents of Divisions—J. P. Cummings, Ottumwa, Iowa; H. D. Brown, Creston, Iowa; H. W. Hannum, Ciderville, Iowa; W. T. Sadler, St. Joseph, Missouri; M. B. Lamb, Hannibal, Missouri.

CHICAGO GREAT WESTERN RAILROAD CO.

President—Samuel M. Felton, Chicago, Illinois.
Secretary—William G. Lerch, Chicago, Illinois.
Treasurer—J. F. Coykendall, Chicago, Illinois.
General Solicitor—W. H. Jacobs, Chicago, Illinois.
General Counsel—Ralph M. Shaw, Chicago, Illinois.
General Manager—C. L. Hinkle, Chicago, Illinois.
Chief Engineer—O. G. Delo, Chicago, Illinois.
Comptroller—Con. F. Kreis, Chicago, Illinois.
Tax Commissioner—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

President—H. E. Byram, Chicago, Illinois.
Vice-President—R. M. Calkins, Chicago, Illinois; H. B. Greer, Chicago, Illinois; H. B. Earling, Seattle, Washington; J. W. Taylor, Chicago, Illinois; R. J. Maroon, New York; W. W. H. Sparrow, Chicago, Illinois.
Secretary—E. W. Adams, Milwaukee, Wisconsin.
Treasurer—A. G. Loomis, Chicago, Illinois.
General Solicitor—O. W. Dyess, Chicago, Illinois.
General Counsel—H. H. Field, Chicago, Illinois.
General Managers—J. T. Guzik, Chicago, Illinois; M. Nicholson, Seattle, Washington.
General Superintendents—W. M. Weidenhamer, Minneapolis, Minn.; W. J. Theis, Milwaukee, Wisconsin; O. U. Harstad, Chicago, Illinois.
Chief Engineer—C. F. Loweth, Chicago, Illinois.
Comptroller—W. V. Wilson, Chicago, Illinois.
Tax Commissioner—A. S. Dudley, Milwaukee, Wisconsin.

CHICAGO & NORTHWESTERN RAILWAY CO.

President—William H. Finley, Chicago, Illinois.
Vice-President—Samuel A. Lynde, New York, N. Y.; Marvin Hughitt, Jr., Chicago, Illinois; Alex C. Johnson, Chicago, Illinois.
Vice-President and General Counsel—Fred W. Sargent, Chicago, Illinois.
Secretary—John D. Caldwell, Chicago, Illinois.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—Ray N. Van Doren, Chicago, Illinois.
General Manager—Frank Walters, Chicago, Illinois.
General Superintendents—George B. Vilas, Chicago, Illinois; Harry E. Dickenson, Omaha, Nebraska.
Chief Engineer—W. J. Towne, Chicago, Illinois.
Comptroller—Lewis A. Robinson, Chicago, Illinois.
Auditor (General)—C. D. Brandriff, Chicago, Illinois.
Tax Commissioner—R. A. Miller, Chicago, Illinois.
Superintendents of Iowa Divisions—F. F. McCauley, Iowa Division, Boone, Iowa; R. F. Armstrong, Iowa and Minnesota Division, Mason City, Iowa; G. E. Bonner, Northern Iowa Division, Eagle Grove, Iowa; E. B. McClure, Sioux City Division, Sioux City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

(Including St. Paul & Kansas City Short Line and B., C. R. & N. Railway.)
President—J. E. Gorman, Chicago, Illinois.
Vice-Presidents—M. L. Bell, New York City, New York; L. C. Fritch, Chicago, Illinois; Carl Nyquist, Chicago, Illinois.
Secretary and Treasurer—Carl Nyquist, Chicago, Illinois.
Attorney for Iowa—J. Gamble, Des Moines, Iowa.
General Counsel—M. L. Bell, New York City, New York.
General Solicitor—W. F. Dickinson, Chicago, Illinois.
Assistant to Vice-President—A. W. Towsley, Chicago, Illinois.
Manager—D. Coughlin, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Illinois.
General Auditors—W. H. Burns, Chicago, Illinois; A. Hermany, Chicago, Ill.
Tax Commissioner—J. B. Angell, Chicago, Illinois.
Superintendents of Iowa Divisions—A. T. Abbott, Des Moines, Iowa; A. L. Haldeman, Cedar Rapids, Iowa; H. F. Reddig, Des Moines, Iowa; H. E. Allan, Esterville, Iowa; C. E. Green, Trenton, Mo.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.

President—William H. Finley, Chicago, Illinois.
Vice-Presidents—Arthur W. Trenholm, St. Paul, Minnesota; Samuel A. Lynde, New York.
Secretary—John D. Caldwell, Chicago, Illinois.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—Richard L. Kennedy, St. Paul, Minnesota.
General Manager—John J. O'Neil, St. Paul, Minnesota.
General Superintendent—Frank R. Pechin, St. Paul, Minnesota.
Chief Engineer—Harry E. Barlow, St. Paul, Minnesota.
General Counsel—James B. Shecan, Chicago, Illinois.
Auditor of Disbursements—James P. Plunkett, St. Paul, Minnesota.
Acting Assistant Auditor—E. E. Rusch, St. Paul, Minnesota.
Comptroller—Chas. Jensch, St. Paul, Minnesota.
Assistant Tax Commissioner—Wm. Mueller, St. Paul, Minnesota.
Superintendent of Iowa Divisions—J. J. Prentice, St. James, Minnesota.

COLFAX NORTHERN RAILWAY COMPANY.

President—Thos. W. Griggs, Davenport, Iowa.
Vice-President—Marion B. Seevers, Des Moines, Iowa.
Secretary—W. Blakeley, Colfax, Iowa.
Treasurer—Marion B. Seevers, Des Moines, Iowa.
General Manager—W. Blakeley, Colfax, Iowa.

DAVENPORT, ROCK ISLAND & NORTH WESTERN RAILWAY CO.

Vice-Presidents—B. B. Greer, Chicago, Illinois; E. P. Bracken, Chicago, Ill.
Secretary and Treasurer—P. L. Hinrichs, Davenport, Iowa.
Assistant Secretary—A. T. Williams, Chicago, Illinois.
Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.
General Manager—C. B. Rodgers, Davenport, Iowa.

DES MOINES TERMINAL COMPANY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—O. P. Thompson, Des Moines, Iowa.
Secretary and Treasurer—H. D. Thompson, Des Moines, Iowa.

DES MOINES UNION RAILWAY CO.

President—B. B. Greer, Chicago, Illinois.
Vice-President—J. E. Taussig, St. Louis, Missouri.
Secretary—T. S. Ford, Des Moines, Iowa.
Treasurer—C. H. Hueston, Des Moines, Iowa.
General Attorney—J. N. Hughes, Des Moines, Iowa.
General Manager—J. A. Wagner, Des Moines, Iowa.
Chief Engineer—A. L. Morgan, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

GREAT NORTHERN RAILROAD.

Chairman of Board—L. W. Hill, St. Paul, Minn.
President—Ralph Budd, St. Paul, Minn.
Vice-Presidents—G. R. Martin, St. Paul, Minn.; L. C. Gilman, Seattle, Wash.; E. T. Nichols, New York, N. Y.; W. P. Kenney, C. O. Jenks, M. L. Countryman, St. Paul, Minn.
Secretary-Treasurer—F. L. Paetzold, St. Paul, Minn.
General Counsel—M. L. Countryman, St. Paul, Minn.
General Solicitor—F. G. Dorety, St. Paul, Minn.
Comptroller—Geo. H. Hess, Jr., St. Paul, Minn.
Deputy Comptroller—J. A. Sandberg, St. Paul, Minn.
General Auditor—A. B. Fisher, St. Paul, Minn.
Assistant General Auditor—C. W. Tilton, St. Paul, Minn.
General Managers—F. Bell, St. Paul, Minn.; J. H. O'Neill, Seattle, Wash.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Right of Way Land and Tax Commissioner—J. T. Maher, St. Paul, Minn.

ILLINOIS CENTRAL, OPERATING DUBUQUE AND SIOUX CITY RAILWAY CO., DUNLEITH & DUBUQUE BRIDGE COMPANY AND OMAHA BRIDGE & TERMINAL RAILWAY.

President—C. H. Markham, Chicago, Ill.
Senior Vice-President—C. M. Kittle, Chicago, Ill.
Vice-Presidents—A. E. Clift, F. B. Bowes, A. C. Mann, G. J. Bunting, Chicago, Ill.
Secretary—D. R. Burbank, New York, N. Y.
Treasurer—R. E. Connolly, New York, N. Y.
General Counsel—W. S. Horton, Chicago, Ill.
Assistant Comptrollers—F. B. Bristol, W. D. Beymer, Chicago, Illinois.
General Auditor—L. A. Harkness, Chicago, Ill.
General Manager—J. J. Pelley, Chicago, Ill.
Chief Engineer—F. L. Thompson, Chicago, Ill.
Acting General Superintendent—G. E. Patterson, Chicago, Ill.
Land and Tax Commissioner—Wm. L. Tarbet, Chicago, Ill.

IOWA TRANSFER RAILWAY COMPANY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—W. A. Card, Burlington, Iowa.
Secretary-Treasurer-General Manager—J. A. Wagner, Des Moines, Iowa.
Attorney—J. G. Gamble, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILWAY COMPANY.

President—Jos. Hutchinson, Manchester, Iowa.
Vice-President—E. H. Hoyt, Manchester, Iowa.
Secretary—L. Matthews, Manchester, Iowa.
Treasurer—A. D. Long, Manchester, Iowa.
General Solicitor—Geo. W. Dunham, Manchester, Iowa.
Traffic Manager—C. J. Boardway, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Chairman General Managing Board—E. M. Carr, Manchester, Iowa.
Superintendent of Iowa Divisions—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS AND ST. LOUIS RAILROAD.

Receiver—W. H. Bremner, Minneapolis, Minn.
Chief Operating Officer—E. E. Nash, Minneapolis, Minn.
Chief Traffic Officer—F. B. Townsend, Minneapolis, Minn.
Secretary—F. M. Tompkins, New York City.
Treasurer for Receiver—W. W. Cole, Minneapolis, Minn.
General Counsel for Receiver—M. M. Joyce, Minneapolis, Minn.
General Attorney—C. W. Wright, Minneapolis, Minn.
Division Superintendent—R. E. Ryan, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Comptroller—A. E. Smith, Minneapolis, Minn.
Land and Tax Agent—C. F. Foote, Minneapolis, Minn.
Superintendents of Iowa Divisions—J. H. Reinholdt, Fort Dodge, Iowa; F. O. Coleman, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH.

President—Edward F. Goltra, St. Louis, Missouri.
Vice-President—Thomas S. Maffit, St. Louis, Missouri.
Secretary—Mrs. Clara B. Dana, St. Louis, Missouri.
Treasurer—Thomas S. Maffit, St. Louis, Missouri.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD CO.

President—E. H. Ryan, Davenport, Iowa.
Vice-President—C. J. Von Maur, Davenport, Iowa.
Secretary—Ray Nyemaster, Davenport, Iowa.
Treasurer—Ed C. Kauffman, Davenport, Iowa.
Receiver—Arthur Hoffman, Davenport, Iowa.
Auditor for Receiver—A. G. Fenster, Davenport, Iowa.
General Solicitors—Hoffman & Hoffman, Muscatine, Iowa.
General Manager and Receiver—Theo. W. Krein, Muscatine, Iowa.
Auditor for Receiver—Jas. F. Cullen, Muscatine, Iowa.

SIOUX CITY BRIDGE COMPANY.

(Operated by C., St. Paul, M. & O. and C., B. & Q. R. R.)

President—William H. Finley, Chicago, Ill.
Vice-President—Arthur W. Trenholm, St. Paul, Minn.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—Arthur B. Jones, Chicago, Ill.
Assistant Treasurer—Frederic Mates, Chicago, Ill.
General Counsel—James B. Sheehan, Chicago, Ill.
Comptroller—Lewis A. Robinson, Chicago, Illinois.
Tax Commissioner—Roy A. Miller, Chicago, Illinois.

SIOUX CITY TERMINAL RAILWAY.

President—F. L. Eaton, Sioux City, Iowa.
Vice-President—Wm. Milchrist, Sioux City, Iowa.
Secretary—G. F. Silknitter, Sioux City, Iowa.
General Superintendent—C. F. Morrison, Sioux City, Iowa.
Traffic Manager—W. H. Benn, Sioux City, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

President—R. C. Laird, Tabor, Iowa.
Vice-President—R. Weatherhead, Tabor, Iowa.
Secretary—A. S. Bloodel, Tabor, Iowa.
Treasurer—Ira McCormick, Tabor, Iowa.
General Manager—R. J. Mawhor, Tabor, Iowa.
Auditor—E. V. Stopper, Tabor, Iowa.

UNION PACIFIC RAILROAD CO.

President—Carl R. Gray, Omaha, Nebraska.
Vice-Presidents—E. E. Calvin, H. M. Adams, Omaha, Nebraska.
Secretary—Thomas Price, New York, N. Y.
Treasurer—E. G. Smith, New York City, New York.
General Solicitor—N. H. Loomis, Omaha, Nebraska.
General Manager—W. M. Jeffers, Omaha, Nebraska.
Chief Engineer—R. L. Huntley, Omaha, Nebraska.
General Counsel—H. W. Clark, New York, N. Y.
Comptroller—F. W. Clarke, New York, N. Y.
Assistant Comptroller—H. S. Bradt, New York, N. Y.
General Auditor—G. E. Bissonnet, Omaha, Nebraska.
Auditor—H. A. Toland, Omaha, Nebraska.
Tax Commissioner—G. G. Holcomb, Omaha, Nebraska.

WABASH RAILROAD.

President—J. E. Taussig, St. Louis, Missouri.
Vice-Presidents—W. C. Maxwell, S. E. Cotter, A. S. Brown, L. G. Scott, St. Louis, Missouri; J. C. Otteson, H. R. Winthrop, New York, N. Y.
Secretary-Treasurer—J. C. Otteson, New York, N. Y.
General Counsel—W. S. Pierce, New York City, New York.
General Solicitor—N. S. Brown, St. Louis, Missouri.
General Manager—S. E. Cotter, St. Louis, Missouri.
General Superintendents—T. J. Jones, E. A. Sollitt, St. Louis, Mo.
Chief Engineer—R. H. Howard, St. Louis, Missouri.
General Auditor—R. E. Berger, St. Louis, Missouri.
Assistant Auditor—A. B. Twyman.
Comptroller—J. W. Newell, St. Louis, Missouri.
Assistant Comptroller—A. K. Atkinson, St. Louis, Mo.
Tax Commissioner—B. C. Winston, St. Louis, Missouri.
Division Superintendents—C. B. Davidson, W. W. Greenland, Moberly, Mo.

INTERURBAN RAILROAD OFFICERS

ALBIA LIGHT & RAILWAY CO.

President—J. Ross Lee, Davenport, Iowa.
Vice-President—E. F. Bulmahn, Centerville, Iowa.
Secretary-Treasurer—H. R. Bechtel, Davenport, Iowa.
General Counsel—Frank S. Payne, Centerville, Iowa.
Auditor—Edward L. Shutts, Centerville, Iowa.
General Manager—E. F. Bulmahn, Centerville, Iowa.
Assistant General Manager—H. W. Deininger, Centerville, Iowa.
Division Superintendent—Bert C. Dunkin, Albia, Iowa.
Tax Commissioner—Frank S. Payne, Centerville, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY.

President—William G. Dows, Cedar Rapids, Iowa.
Vice-Presidents—Isaac B. Smith, John A. Reed, Cedar Rapids, Iowa.
Secretary—C. S. Woodward, Cedar Rapids, Iowa.
Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
General Manager—Sutherland C. Dows, Cedar Rapids, Iowa.
General Counsel—John A. Reed, Cedar Rapids, Iowa.
Auditor—Carl B. Myers, Cedar Rapids, Iowa.
Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.
General Superintendent—E. F. Winslow, Cedar Rapids, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY CO.

President—Glenn M. Averill, Cedar Rapids, Iowa.
Vice-President—Richard Schaddelee, Grand Rapids, Michigan.
Second Vice-President—B. J. Denman, Davenport, Iowa.
Secretary—E. C. Allen, Cedar Rapids, Iowa.
Treasurer—L. H. Heinke, Grand Rapids, Michigan.
General Solicitors—Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa.
General Manager—E. C. Allen, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.
Superintendent Transportation—J. E. Kintz, Cedar Rapids, Iowa.

CHARLES CITY WESTERN RAILWAY CO.

President—E. M. Sherman, Charles City, Iowa.
Vice-President—F. E. Gates, Charles City, Iowa.
Secretary—W. H. Fairbanks, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager—J. F. Christiansen, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY CO.

President—B. J. Denman, Davenport, Iowa.
Vice-Presidents—J. G. Huntoon, C. G. Anderson, Davenport, Iowa.
Secretary—H. E. Littig, Davenport, Iowa.
Treasurer—H. E. Weeks, Davenport, Iowa.
General Solicitor—Joe R. Lane, Davenport, Iowa.
General Manager—Clark G. Anderson, Davenport, Iowa.
General Superintendent—C. F. Dege, Davenport, Iowa.

DES MOINES & CENTRAL IOWA RAILROAD CO.

President—F. C. Chambers, Des Moines, Iowa.
Vice-Presidents—M. H. MacLean, Chicago, Illinois; W. H. McHenry, Des Moines, Iowa; C. M. Cheney, Des Moines, Iowa.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
Assistant Treasurer—E. B. Bieghler, Des Moines, Iowa.
General Manager—C. M. Cheney, Des Moines, Iowa.
General Solicitor—W. H. McHenry, Des Moines, Iowa.
General Superintendent—C. T. Baker, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.
Assistant Auditor—E. B. Bieghler, Des Moines, Iowa.

DES MOINES CITY RAILWAY CO.

President—F. C. Chambers, Des Moines, Iowa.
Vice-Presidents—M. H. McLean, Chicago, Illinois; W. H. McHenry, Des Moines, Iowa.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
Assistant Treasurer—E. B. Bieghler, Des Moines, Iowa.
General Manager—F. C. Chambers, Des Moines, Iowa.
General Counsel—W. H. McHenry, Des Moines, Iowa.
Superintendent Transportation—E. W. Miller, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.
General Auditor—O. H. Bernd, Des Moines, Iowa.
Assistant Auditor—E. B. Bieghler, Des Moines, Iowa.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD CO.

President—C. H. Crooks, Boone, Iowa.
Secretary—F. M. Johnston, Boone, Iowa.
Treasurer—F. M. Johnston, Boone, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Superintendent—C. M. Kelly, Boone, Iowa.
Chief Engineer—R. L. Cooper, Boone, Iowa.
Auditor—F. M. Johnston, Boone, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

President—Geo. M. Bechtel, Davenport, Iowa.
Vice-Presidents—J. Ross Lee, Davenport, Iowa; E. F. Bulmahn, Frank S. Payne, Centerville, Iowa.
Secretary—H. R. Bechtel, Davenport, Iowa.
Treasurer—E. F. Bulmahn, Centerville, Iowa.
General Counsel—Frank S. Payne, Centerville, Iowa.
Auditor—Edward L. Shutts, Centerville, Iowa.
Assistant Auditor—H. F. Berry, Centerville, Iowa.
General Manager—E. F. Bulmahn, Centerville, Iowa.
General Superintendent—H. W. Deminger.
Tax Commissioner—Frank S. Payne, Centerville, Iowa.

MASON CITY & CLEAR LAKE RAILROAD CO.

President—R. Schaddelee, Grand Rapids, Michigan.
Vice-Presidents—W. E. Brice and C. H. McNider, Mason City, Iowa.
Secretary—F. J. Hanlon, Mason City, Iowa.

Treasurer—L. H. Heinke, Grand Rapids, Michigan.
 General Solicitor—Earl Smith, Mason City, Iowa.
 General Manager—F. J. Hanlon, Mason City, Iowa.
 General Superintendent—J. H. Slesseger, Mason City, Iowa.
 Auditor—F. E. Wells, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY CO.

President—W. B. McKinley, Champaign, Illinois.
 Vice-President—Geo. M. Mattis, Champaign, Illinois.
 Secretary—M. G. Linn, Des Moines, Iowa.
 Comptroller—B. E. Bramble, Chicago, Illinois.
 Auditor—L. Campbell, Champaign, Illinois.

TAMA AND TOLEDO RAILROAD.

President—William G. Dows, Cedar Rapids, Iowa.
 Vice-President—Isaac B. Smith, Cedar Rapids, Iowa.
 Secretary-Treasurer—C. S. Woodward, Cedar Rapids, Iowa.
 Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.
 General Solicitor—John A. Reed, Cedar Rapids, Iowa.
 General Manager—J. P. Walters, Toledo, Iowa.
 Auditor—Carl B. Myers, Cedar Rapids, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY CO.

President—C. M. Cheney, Waterloo, Iowa.
 Vice-President—C. D. Cass, Waterloo, Iowa.
 Secretary-Treasurer—J. B. Knowles, Waterloo, Iowa.
 General Counsel—C. E. Pickett, Waterloo, Iowa.
 General Manager—C. M. Cheney, Waterloo, Iowa.
 Chief Engineer—T. E. Rust, Waterloo, Iowa.
 Auditor—J. B. Knowles, Waterloo, Iowa.
 General Superintendent—M. A. Welsh, Waterloo, Iowa.

TAXABLE VALUATIONS FOR 1924.

Railroad property	\$78,670,591.00
Interurbans	2,078,029.00
Sleeping cars	502,020.00
Equipment companies	426,516.00
Transmission lines	1,619,505.00
Express property	328,488.00
Totals	\$83,623,149.00

TABLE NO. 1—INTERURBANS

Length of Interurban Lines January 1, 1924, and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Albia Light & Railway Co.	Monroe	7.00	7.00	\$ 2,800.00	\$ 19,600.00
Cedar Rapids & Iowa City Ry.	Johnson Linn	18.22 26.27	44.49	5,000.00	222,450.00
Cedar Rapids & Marion City Ry.	Linn	21.940	21.940	8,500.00	186,490.00
Charles City Western Railway	Floyd	23.350	23.350	2,800.00	65,380.00
Clinton, Davenport, & Muscatine Ry.	Clinton Muscatine Scott	10.860 16.400 31.060	58.320	3,800.00	221,616.00
Des Moines & Central Iowa Ry. Co.	Dallas Jasper Polk	21.200 5.450 33.070	59.720	3,500.00	209,020.00
Des Moines City Railway Co.	Polk	3.910	3.910	4,000.00	15,640.00

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Ft. Dodge, Des Moines & Southern Railroad	Boone Calhoun Greene Hamilton Polk Story Webster	31.790 13.310 1.180 5.700 20.450 19.320 57.310	149.120	4,000.00	596,480.00
Iowa Southern Utilities Co.	Appanoose Monroe	20.030 19.830	39.860	3,000.00	119,580.00
Mason City and Clear Lake Railroad Co.	Cerro Gordo	16.000	16.000	3,800.00	61,028.00
Oskaloosa and Buxton Electric Railway	Mahaska	2.300	2.300	1,500.00	3,450.00
Tama and Toledo Railroad	Tama	3.407	3.407	1,500.00	5,108.50
Waterloo, Cedar Falls and Northern Railroad	Benton Black Hawk Bremer Buchanan Linn	9.960 61.370 10.530 5.730 20.710	108.300	3,500.00	379,050.00
Totals			528.867		\$ 2,078,029.50

TABLE NO. 2—RAILROADS

Length of Railroads January 1, 1924, and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Atchison, Topeka & Santa Fe Railway	Lee	19.89	19.89	\$ 28,000.00	\$ 556,854.00
Account sleeping cars				\$63.25	7,225.65
Atlantic Northern Railway			17.07	1,625.00	27,738.75
	Andubon Cass Shelby	6.79 7.33 3.04	17.07		
Chicago, Burlington & Quincy Railway			1,365.570	9,000.00	12,290,130.00
Account sleeping cars				46.75	63,840.40
Main Line	Adams Clarke Des Moines Henry Jefferson Lucas Mills Monroe Montgomery Union Wapello	25.932 25.822 18.070 19.361 24.586 26.853 27.623 27.015 25.902 24.779 26.723	273.560		
Ft. Madison Branch	Henry Jefferson Lee Van Buren	2.670 13.00 25.640 14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion Polk Monroe Warren	39.204 10.135 10.772 7.606	67.807		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Chariton, D. M. & Southern Branch	Lucas..... Warren.....	9.051 21.407	30.458		
Chariton Branch	Decatur..... Lucas..... Wayne.....	15.907 13.741 6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur..... Ringgold.....	25.639 28.612	54.251		
Creston Branch	Adams..... Taylor..... Union.....	3.939 28.008 10.742	42.680		
Creston & Northern Branch	Adair..... Union.....	18.414 7.922	26.336		
Western Iowa Railroad	Adair..... Cass.....	10.270 10.095	20.365		
Nebraska City Branch	Fremont..... Montgomery..... Page.....	19.741 7.668 11.800	39.200		
Red Oak and Atlantic Branch	Cass..... Montgomery..... Pottaw'tt'mie.....	3.557 12.439 1.996	17.992		
Neb. City, Sidney & Northeast	Fremont..... Mills.....	12.139 8.918	21.057		
Hastings & Avoca Branch	Pottaw'tt'mie..... Mills.....	5.244 10.483	15.727		
C. B. & Northern R. R.	Dubuque.....	.523	.523		
Burlington & Western Ry.	Henry..... Jefferson..... Keokuk..... Mahaska..... Marion..... Washington.....	10.679 17.784 13.443 26.746 .803 13.875	83.330		
Burlington & Northwestern Ry.	Des Moines..... Henry..... Louisa..... Washington.....	12.906 9.520 3.148 13.014	38.678		
Des Moines & Kansas City R. R.	Clarke..... Decatur..... Madison..... Polk..... Warren.....	20.508 26.666 12.379 7.428 27.357	94.308		
St. Louis, Keokuk & Northwestern	Henry..... Lee.....	14.250 36.750	51.000		
Keokuk & St. Paul Ry.	Des Moines..... Lee.....	8.960 33.346	42.326		
Keokuk & Western R. R.	Appanoose..... Decatur..... Wayne.....	29.200 14.180 29.860	73.240		
Humeston & Shenandoah R.R.	Decatur..... Page..... Ringgold..... Taylor.....	14.350 27.130 27.268 27.00	95.748		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Chicago, Burlington & Kansas City	Appanoose..... Davis..... Lee..... Van Buren.....	17.970 15.450 16.890 27.330	77.640		
Kansas City, St. Joe and Council Bluffs	Fremont..... Mills..... Pottaw'tt'mie.....	29.783 17.963 8.280	56.026		
Clarinda, College Springs & Southwestern	Page.....	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery..... Page.....	2.418 22.810	25.228		
Tarkio Valley R. R.	Page.....	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose.....	5.430	5.430		
Chicago Great Western Ry. Account sleeping cars			769.176	\$ 7,250.00 89.65	\$ 5,576,526.00 68,956.00
Main Line	Bremer..... Buchanan..... Chickasaw..... Delaware..... Dubuque..... Fayette..... Howard..... Mitchell.....	6.008 11.374 23.526 23.624 31.204 19.841 13.069 9.886	142.493		
Southern Branch	Black Hawk..... Buchanan..... Fayette..... Grundy..... Jasper..... Madison..... Marshall..... Polk..... Ringgold..... Tama..... Taylor..... Union..... Warren.....	30.357 2.899 6.991 7.922 19.022 19.466 31.818 29.032 23.800 12.626 5.779 22.506 15.787	228.194		
Cedar Falls Branch	Black Hawk.....	7.526	7.526		
Waverly Branch	Bremer.....	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun..... Carroll..... Cerro Gordo..... Crawford..... Franklin..... Harrison..... Mitchell..... Pottaw'tt'mie..... Shelby..... Webster..... Worth..... Wright.....	18.568 35.226 31.484 1.872 5.535 1.949 5.305 28.373 32.814 27.731 16.657 33.426	233.940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer..... Butler..... Fayette..... Franklin..... Wright.....	25.368 27.743 7.349 24.144 12.262	96.866		
M. C. Ft. D.—Lehigh Branch	Webster.....	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard..... Mitchell.....	1.511 20.994	22.505		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Chicago, Milwaukee & St. Paul Ry.			1,825.30	\$ 2,100.00	\$15,135,000.00
Account sleeping cars				4.65	\$2,271.15
Iowa Division	Benton.....	24,900			
	Boone.....	9,300			
	Carroll.....	22,920			
	Clinton.....	25,310			
	Crawford.....	12,500			
	Dallas.....	20,510			
	Guthrie.....	19,500			
	Harrison.....	7,000			
	Jackson.....	12,300			
	Jones.....	25,470			
	Linn.....	25,800			
	Marshall.....	24,900			
	Pottaw 11 mi.	26,300			
	Shelby.....	24,000			
	Story.....	24,400			
	Tama.....	26,410	344.110		
Green Island Branch	Clinton.....	760			
	Jackson.....	12,140	12,900		
Kansas City Division	Appanoose.....	22,320			
	Benton.....	7,780			
	Iowa.....	22,600			
	Keokuk.....	30,700			
	Linn.....	17,370			
	Monroe.....	20,470			
	Wapello.....	28,600			
	Wayne.....	14,900	158.800		
Sioux City Branch	Crawford.....	21,160			
	Monroe.....	27,220			
	Woodbury.....	31,560	90.600		
Dubuque Division	Allamakee.....	21,710			
	Clayton.....	26,320			
	Dubuque.....	22,850			
	Jackson.....	31,120	136.310		
Cascade Branch	Dubuque.....	19,600			
	Jackson.....	16,120	35.720		
Volga Branch	Clayton.....	42,610			
	Fayette.....	16,240	58.250		
Waukon Branch	Allamakee.....	22,830	22.830		
Davenport & Northwestern Division	Cedar.....	2,960			
	Clayton.....	12,710			
	Clinton.....	12,280			
	Delaware.....	28,900			
	Fayette.....	37,020			
	Jones.....	27,570			
	Scott.....	28,220			
	Winneshiek.....	2,470	140.720		
Dubuque & Southwestern Division	Delaware.....	7,260			
	Dubuque.....	7,720			
	Jones.....	19,780			
	Linn.....	8,120	42.570		
Maquoketa Branch	Clinton.....	21,100			
	Jackson.....	2,800			
	Scott.....	7,800	31.100		
Clinton Branch	Clinton.....	10,840	10.840		
Iowa & Minnesota Division	Howard.....	24,320			
	Winneshiek.....	17,220	41.750		
Decorah Branch	Winneshiek.....	9,210	9.210		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Austin Branch	Cerro Corda.....	9,140			
	Mitchell.....	7,760			
	Worth.....	11,280	28.180		
Iowa & Dakota Division	Allamakee.....	4,020			
	Cerro Corda.....	24,220			
	Chickasaw.....	16,320			
	Clay.....	24,310			
	Clayton.....	22,680			
	Floyd.....	24,820			
	Hancock.....	24,120			
	Kossuth.....	24,820			
	Lyon.....	9,420			
	O'Brien.....	24,240			
	Palo Alto.....	24,020			
	Sioux.....	20,080			
	Winneshiek.....	20,750	201.600		
Elkader Branch	Clayton.....	19,150	19.150		
Spirit Lake Branch	Clay.....	8,110			
	Dickinson.....	12,320	20.440		
Sioux City & Dakota Division	Lyon.....	2,010			
	Plymouth.....	15,600			
	Sioux.....	18,620			
	Woodbury.....	8,600	40.240		
Des Moines Division—Main Line	Buena Vista.....	14,920			
	Calhoun.....	29,240			
	Clay.....	19,520			
	Dallas.....	26,710			
	Greene.....	27,300			
	Guthrie.....	16,500			
	Pocahontas.....	11,020			
	Polk.....	10,820	126.450		
Des Moines Div.—Boone Line	Boone.....	15,400			
	Dallas.....	9,620			
	Polk.....	10,010	35.030		
Des Moines Div.—Storm Lake Branch	Buena Vista.....	7,820			
	Calhoun.....	11,720			
	Sac.....	19,150	29.720		
Muscatine Line	Jefferson.....	4,020			
	Keokuk.....	9,220			
	Louisa.....	6,110			
	Muscatine.....	14,720			
	Scott.....	1,500			
	Wapello.....	13,820			
	Washington.....	20,200	78.200		
Chicago & North-Western Ry.			1,020,300	\$ 9,500.00	\$15,205,000.00
Account sleeping cars				110.40	178,915.15
Chicago & North-Western Ry.	Benton.....	24,840			
	Boone.....	24,800			
	Carroll.....	25,410			
	Cedar.....	24,980			
	Clinton.....	40,170			
	Crawford.....	21,600			
	Greene.....	21,100			
	Harrison.....	20,330			
	Marshall.....	24,270			
	Marshall.....	25,000			
	Pottaw 11 mi.	19,000			
	Story.....	21,220			
	Tama.....	15,540	305.210		
Iowa Midland Branch	Clinton.....	32,400			
	Jackson.....	14,000			
	Jones.....	22,000	70.960		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Stanwood & Tipton Branch.....	Cedar.....	8.500	8.500		
Ottumwa, Cedar Falls & St. Paul Branch.....	Benton..... Keokuk..... Mahaska..... Pocahontas..... Tama.....	2.470 16.800 13.600 27.230 .119	60.500		
Molingona Branch.....	Boone.....	10.000	10.000		
Southern Iowa Branch.....	Mahaska..... Monroe.....	19.150 16.800	35.950		
Maple River Branch.....	Carroll..... Ida..... Monona..... Plymouth..... Sac..... Woodbury.....	9.540 38.100 24.350 7.900 34.029 45.210	179.040		
Boyer Valley Branch.....	Crawford..... Sac.....	17.940 6.830	24.770		
Soldier River Branch.....	Crawford..... Harrison..... Monona.....	28.410 13.120 19.750	61.310		
Fox Lake Branch.....	Emmet..... Kossuth..... Palo Alto.....	18.780 11.770 2.740	33.270		
Iowa R'y Coal & Mfg. Co.....	Boone.....	3.320	3.320		
Des Moines & Minneapolis Branch.....	Polk..... Hamilton..... Story.....	24.100 7.450 25.730	57.340		
Iowa-Southwestern Branch.....	Audubon..... Carroll..... Crawford..... Shelby.....	11.650 15.430 1.830 15.730	57.630		
Iowa-Minnesota & North-western Branch.....	Benton..... Black Hawk..... Butler..... Cerro Gordo..... Floyd..... Grundy..... Tama..... Winnebago..... Worth.....	4.30 6.370 31.119 29.010 .090 18.470 30.310 11.453 18.780	140.830		
Sioux City & Pacific Branch.....	Harrison..... Monona..... Woodbury.....	32.400 35.750 22.330	80.470		
Alden Branch.....	Hardin.....	26.400	26.400		
Toledo & Northwestern Branch.....	Buena Vista..... Calhoun..... Clay..... Grundy..... Hamilton..... Humboldt..... Hardin..... Kossuth..... O'Brien..... Pocahontas..... Sac..... Sioux..... Tama..... Webster..... Wright.....	23.770 29.800 5.700 12.790 45.580 35.140 24.810 46.510 26.370 24.180 8.570 37.430 22.140 35.000 23.850	383.370		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Hawarden Branch.....	Plymouth..... Sioux.....	20.530 7.630	28.150		
Hawarden Branch (on C., St. P., M. & O. tracks).....	Woodbury.....	1.500	1.500		
Chicago, Rock Island & Pacific Ry.....			2,106.050	\$ 7,000.00 51.80	\$16,680,220.00 113,750.30
Account sleeping cars.....					
Iowa Division.....	Adair..... Cass..... Cedar..... Dallas..... Guthrie..... Iowa..... Jasper..... Johnson..... Madison..... Muscatine..... Polk..... Pottaw't'mie..... Pocahontas..... Scott..... Shelby.....	8.530 27.000 6.800 17.540 19.200 35.250 31.380 27.200 8.400 23.000 27.870 45.110 25.000 13.700 6.420	318.800		
Newton & Monroe Branch.....	Jasper.....	17.000	17.000		
Guthrie Center Branch.....	Guthrie.....	14.300	14.300		
Audubon Branch.....	Audubon..... Cass.....	16.330 8.870	25.200		
Griswold Branch.....	Cass.....	14.220	14.220		
Harlan Branch.....	Pottaw't'mie..... Shelby.....	1.140 30.750	31.890		
Carson Branch.....	Pottaw't'mie.....	17.730	17.730		
Missouri Division:					
Southwestern Division.....	Appanoose..... Davis..... Jefferson..... Louisa..... Muscatine..... Scott..... Wapello..... Washington..... Wayne.....	22.900 22.500 26.400 19.000 22.770 12.000 7.740 24.110 27.850	192.740		
Wilton Branch.....	Muscatine.....	11.880	11.880		
Cedar Rapids-Minnesota.....	Benton..... Black Hawk..... Bremer..... Butler..... Cedar..... Cerro Gordo..... Des Moines..... Floyd..... Johnson..... Lincoln..... Louisa..... Muscatine..... Worth.....	22.500 32.810 4.170 21.080 8.800 10.680 21.100 30.230 16.080 21.670 23.100 19.180 6.750	229.080		
Waverly Short Line.....	Bremer.....	5.800	5.800		
Milwaukee Division.....	Allamakee..... Bucksaw..... Fayette..... Lincoln..... Winnebago.....	1.820 35.830 44.070 21.000 1.120			
Chicago, Decatur and Minn.....	Fayette..... Winnebago.....	.300 22.970	23.270		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Muscatine Division.....	Johnson.....	7.000			
	Keokuk.....	31.000			
	Mahaska.....	4.310			
	Muscatine.....	19.250			
	Poweshiek.....	6.770			
	Washington.....	23.900	93.020		
Iowa City & Western.....	Johnson.....	10.450			
	Washington.....	1.600	11.850		
Cedar Rapids and Clinton.....	Cedar.....	26.110			
	Clinton.....	14.650			
	Johnson.....	12.410			
	Scott.....	25.490	78.660		
Davenport, Iowa & Dakota.....	Cedar.....	9.130			
	Muscatine.....	7.130			
	Scott.....	13.450	29.710		
Pacific Division.....	Benton.....	14.900			
	Grundy.....	26.310			
	Hardin.....	15.150			
	Tama.....	15.300	74.610		
Dakota Division: Cedar Rapids, Iowa Falls & Northwestern.....	Dickinson.....	30.330			
	Emmet.....	16.180			
	Franklin.....	12.460			
	Jancock.....	24.700			
	Hardin.....	2.760			
	Humboldt.....	25.000			
	Kossuth.....	10.570			
	Lyon.....	37.830			
	Oscola.....	26.260			
	Palo Alto.....	27.300			
	Winnebago.....	21.300			
	Wright.....	45.110	279.610		
Garner Division.....	Hancock.....	21.100			
	Kossuth.....	3.820	24.920		
Lakota Division.....	Emmet.....	20.640			
	Kossuth.....	23.810			
	Winnebago.....	4.920	50.770		
Gowrie & Northwestern Div.....	Boona Vista.....	4.000			
	Calhoun.....	16.400			
	Clay.....	25.970			
	O'Brien.....	12.220			
	Oscola.....	12.940			
	Pocahontas.....	27.300			
	Webster.....	7.410	109.330		
Des Moines Valley Division— Keokuk & Des Moines.....	Davis.....	850			
	Jasper.....	12.320			
	Lee.....	27.190			
	Mahaska.....	21.340			
	Marion.....	14.640			
	Polk.....	7.650			
	Van Buren.....	33.650			
	Wapello.....	27.980	152.820		
Keosauqua Branch.....	Van Buren.....	4.500	4.500		
Oskaloosa Division.....	Keokuk.....	25.790			
	Mahaska.....	26.880			
	Marion.....	12.960			
	Washington.....	14.700	70.800		
Des Moines, Indianola & Win- terset Branch.....	Madison.....	12.880			
	Polk.....	7.660			
	Warren.....	26.510	47.060		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
St. Paul & Kansas City Short Line Railroad Co.....	Cerro Gordo.....	13.820			
	Franklin.....	25.100			
	Hardin.....	27.220			
	Lucas.....	29.250			
	Marion.....	16.100			
	Polk.....	21.600			
	Story.....	25.000			
	Warren.....	12.840			
	Wayne.....	14.610	182.930		
Chicago, St. Paul, Minneapo- lis & Omaha Ry.....			74.300	\$14,000.00	\$1,040,800.00
Account sleeping cars.....				120.00	8,916.00
Main Line.....	O'Brien.....	6.630			
	Oscola.....	17.980			
	Plymouth.....	9.480			
	Sioux.....	22.000			
	Woodbury.....	7.000	56.800		
Rock River Branch.....	Lyon.....	17.440	17.440		
Colfax Northern Ry.....	Jasper.....	6.947	6.947	2,000.00	12,094.00
Davenport, Rock Island & Northern Ry.....			33.910	7,000.00	237,370.00
Account sleeping cars.....				33.80	1,700.45
	Clinton.....	9.120			
	Scott.....	24.790	33.910		
Des Moines Terminal Ry.....	Polk.....	.900	.900	40,323.00	38,710.08
Des Moines Union Ry.....	Polk.....	4.225	4.225	113,600.00	479,960.00
Account sleeping cars.....				81.00	242.20
Dubuque & Sioux City Ry.....			716.470	\$7,625.00	\$5,463,683.75
Account sleeping cars.....				44.15	31,622.15
Main Line.....	Black Hawk.....	27.560			
	Buchanan.....	24.560			
	Boona Vista.....	25.400			
	Butler.....	24.950			
	Calhoun.....	14.870			
	Cherokee.....	29.800			
	Delaware.....	24.400			
	Dubuque.....	39.420			
	Franklin.....	1.360			
	Hamilton.....	22.600			
	Hardin.....	23.750			
	Pocahontas.....	9.770			
	Plymouth.....	34.870			
	Webster.....	27.340			
	Woodbury.....	6.120	327.560		
Omaha District.....	Calhoun.....	25.840			
	Crawford.....	23.170			
	Harrison.....	29.420			
	Pottaw'tomie.....	19.730			
	Sac.....	18.960			
	Webster.....	5.970	133.660		
Cedar Rapids Branch.....	Delaware.....	14.070			
	Linn.....	27.790	41.860		
Mons Branch.....	Black Hawk.....	7.900			
	Bremer.....	19.440			
	Chickasaw.....	2.400			
	Floyd.....	19.180			
	Mitchell.....	22.720	75.940		
Stacyville Branch.....	Mitchell.....	7.900	7.900		
Onawa Branch.....	Cherokee.....	16.010			
	Ida.....	2.220			
	Monona.....	16.320			
	Woodbury.....	25.140	60.400		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Sioux Falls Branch.....	Cherokee..... Lyon..... O'Brien..... Sioux.....	11,400 24,200 27,470 7,080	70,150		
Dunleith & Dubuque Bridge Co.....	Dubuque.....	1,010	1,010	10,000.00	10,100.00
Great Northern Ry.....	Lyon..... Plymouth..... Sioux..... Woodbury.....	18,430 25,200 27,300 6,350	77,800	7,300.00	568,560.00
Iowa Transfer Ry.....	Polk.....	210	210	48,000.00	10,080.00
Manchester & Oneida Ry.....	Delaware.....	8,058	8,058	1,500.00	12,087.00
Minneapolis & St. Louis Ry..... Account sleeping cars.....			800,120	4,500.00	3,600,540.00
Minnesota, Iowa State Line to Angus.....				14.13	11,221.70
	Boone..... Hancock..... Humboldt..... Kossuth..... Webster..... Winnebago..... Worth.....	34,770 25,700 22,430 7,780 35,280 20,900 3,840	139,230		
Minnesota, Iowa State Line to Storm Lake.....	Boona Vieta..... Clay..... Dickinson..... Emmet.....	20,130 28,540 7,920 18,940	75,530		
Des Moines to Ruthven and Ft. Dodge.....	Boone..... Dallas..... Greene..... Humboldt..... Palo Alto..... Pocahontas..... Polk..... Webster.....	2,960 26,970 22,050 4,520 30,000 16,730 9,050 21,830	137,880		
Northwood to Albia.....	Cerro Gordo..... Franklin..... Hardin..... Jasper..... Mahaska..... Marshall..... Montrose..... Pawnee..... Wapello..... Worth.....	24,470 27,520 28,770 3,000 25,550 29,470 12,540 22,010 610 12,500	180,530		
Oskaloosa to Mississippi River.....	Henry..... Jefferson..... Keokuk..... Lodges..... Mahaska..... Washington.....	19,180 1,700 28,253 22,820 14,440 11,000	95,973		
Hampton to Algona.....	Franklin..... Hancock..... Kossuth..... Wright.....	15,770 12,000 14,500 13,540	55,810		
Minerva Jet. to Story City.....	Marshall..... Story.....	15,250 19,530	34,780		
Newburg to State Center.....	Jasper..... Marshall.....	6,000 20,000	26,000		
New Sharon to Newton.....	Jasper..... Mahaska..... Pawnee.....	20,810 7,280 680	28,770		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Lynneville Jet. to Lynneville.....	Jasper.....	2,300	2,300		
G. & M. Jet. to Montezuma.....	Pawnee.....	12,640	12,640		
Missouri Iron Co. R. R. Switch.....	Allamakee.....	2,180	2,180	\$1,300.00	\$ 2,834.00
Muscatine, Burlington & So. R. R.	Des Moines..... Linn..... Muscatine.....	16,750 22,300 7,730	47,770	2,000.00	95,540.00
Omaha Bridge & Terminal Ry. Account sleeping cars.....	Pottaw't'mie.....	500	500	14,000.00 18.00	7,000.00 9.00
Sioux City Bridge Co.....	Woodbury.....	780	780	8,000.00	6,240.00
Sioux City Terminal Ry.....	Woodbury.....	2,050	2,050	10,000.00	20,500.00
Tabor & Northern Ry.....	Mills.....	8,790	8,790	1,300.00	11,437.00
Union Pacific Ry. Account sleeping cars.....			2,780	\$5,130.00 494.65	\$ 14,262.00 1,387.75
Main Line.....	Pottaw't'mie.....	2,000			
Union Avenue Line.....	Pottaw't'mie.....	1,730	3,780		
Wabash Ry. Account sleeping cars.....			202,700	5,000.00	1,013,500.00
Main Line.....	Appanoose..... Davis..... Wapello.....	7,271 20,125 9,484	46,872		4,826.45
Omaha & St. Louis Line.....	Freemont..... Mills..... Page..... Pottaw't'mie.....	4,740 35,000 19,440 11,230	65,770		
Des Moines & St. Louis Line.....	Appanoose..... Marion..... Montrose..... Polk.....	17,900 39,100 21,800 15,120	94,010		
Totals, Railroads.....		9,836,297			\$78,670,901.00
Sleeping Cars.....					905,000.00
					\$79,575,901.00

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ending December 31, 1923

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railway	19.800	\$ 363.25	\$ 7,225.05
Chicago, Burlington & Quincy Railroad	1,365.570	46.75	63,840.40
Chicago Great Western Railway	769.176	89.65	68,956.60
Chicago, Milwaukee & St. Paul Railway	1,855.300	4.65	8,627.15
Chicago & North Western Railway	1,020.590	110.40	178,913.15
Chicago, Rock Island & Pacific Railway	2,195.950	51.80	113,750.21
Chicago, St. Paul, Minneapolis & Omaha Ry.	74.300	120.00	8,916.00
Davenport, Rock Island & Northwestern Ry.	33.910	52.80	1,790.45
Des Moines Union Railway	4.225	81.00	342.20
Dubuque & Sioux City Railroad	716.470	44.15	31,632.15
Minneapolis & St. Louis Railway	800.120	14.15	11,321.70
Omaha Bridge & Terminal Railway	.500	18.00	9.00
Union Pacific Railway	3.780	494.65	1,869.75
Wabash Railroad	202.792	23.80	4,826.45
Totals	9,662.573		\$ 502,020.26

TABLE NO. 4—ASSESSMENT BY COUNTIES

Length and Taxable Value of Railroads and Interurbans, by Counties, Including Sleeping Cars

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Adair	37.214		\$ 324,766.830
C., B. & Q.—Creston & Northern	18.414	\$ 9,046.75	\$ 166,586.854
C., B. & Q.—Western Iowa	10.270	9,046.75	92,910.122
C., R. I. & P.—Iowa Division	8.530	7,651.80	65,269.854
Adams	29.862		\$ 270,154.048
C., B. & Q. R. R.	25.932	\$ 9,046.75	\$ 234,600.321
C., B. & Q.—Creston Branch	3.930	9,046.75	35,553.727
Allamakee	67.940		\$ 532,216.132
C., M. & St. P.—Dubuque Division	36.110	\$ 8,154.65	\$ 294,464.411
C., M. & St. P.—Iowa & Dakota Division	4.020	8,154.65	32,781.693
C., M. & St. P.—Waukon Branch	22.850	8,154.65	186,233.752
C., R. I. & P.—Milwaukee Division	1.820	7,651.80	13,926.276
Missouri Iron Co.	3.140	1,500.00	4,710.000
Appanoose	150.021		\$ 1,073,203.726
C., B. & Q.—K. & W.	29.200	\$ 9,046.75	\$ 264,165.100
C., B. & Q.—O. B. & K. C.	17.970	9,046.75	162,570.097
C., B. & Q.—Iowa & St. L.	5.430	9,046.75	49,123.852
C., M. & St. P.—K. C. Branch	22.320	8,154.65	182,011.788
C., R. I. & P.—Southwestern Division	29.900	7,651.80	228,788.820
Iowa Southern Utilities	20.030	3,000.00	60,090.000
Wabash—Main Line	7.271	5,023.80	36,528.049
Wabash—D. M. & St. L.	17.900	5,023.80	89,926.020
Audubon	34.680		\$ 247,802.554
Atlantic Northern	6.700	\$ 1,625.00	\$ 10,887.500
C. & N. W.—Iowa & S. W. Branch	11.650	9,610.40	111,961.160
C., R. I. & P.—Audubon Branch	16.330	7,651.80	124,953.894

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Benton	101.530		\$ 802,870.591
C., M. & St. P.—Iowa Division	24.080	\$ 8,154.65	\$ 196,363.972
C., M. & St. P.—Kansas City Division	1.780	8,154.65	14,515.277
C. & N. W.—Main Line	24.810	9,610.40	238,722.336
C. & N. W.—Ottumwa, C. F. & St. Paul	2.470	9,610.40	23,737.688
C. & N. W.—Iowa, Minn. & N. W.	4.350	9,610.40	41,324.72
C., R. I. & P.—Minnesota Branch	22.900	7,651.80	175,914.882
C., R. I. & P.—Pacific Division	14.980	7,651.80	114,023.964
Waterloo, Cedar Falls & Northern	9.990	3,500.00	34,890.000
Black Hawk	173.503		\$ 1,073,879.731
C. G. W.—Southern Division	89.337	\$ 7,339.65	\$ 222,809.755
C. G. W.—Cedar Falls Branch	7.526	7,339.65	55,238.295
C. & N. W.—Iowa, Minn. & N. W.	6.270	9,610.40	60,257.268
C., R. I. & P.—Minnesota Division	32.810	7,651.80	251,055.153
Dubuque & Sioux City Railway	27.580	7,669.15	211,515.157
Dubuque & Sioux City—Mona Branch	7.590	7,669.15	58,208.845
Waterloo, Cedar Falls & Northern	61.370	3,500.00	214,795.000
Boone	122.910		\$ 824,579.120
C., M. & St. P.—Iowa Division	9.920	\$ 8,154.65	\$ 80,894.128
C., M. & St. P.—D. M. Division, Boone Line	15.400	8,154.65	125,581.610
C. & N. W.—Main Line	24.800	9,610.40	238,337.920
C. & N. W.—Moingona Branch	10.000	9,610.40	96,104.000
C. & N. W.—Iowa Railway, Coal & Mfg. Co.	3.250	9,610.40	31,233.800
Ft. Dodge, D. M. & Southern	31.700	4,000.00	127,160.000
M. & St. L.—Main Line	24.770	4,514.15	111,815.495
M. & St. L.—D. M. & Ft. Dodge	2.980	4,514.15	13,452.167
Bremer	93.217		\$ 653,266.254
C. G. W.—Main Line	6.068	\$ 7,339.65	\$ 44,066.617
C. G. W.—Waverly Branch	21.871	7,339.65	160,525.485
C. G. W.—O. & C. Branch	25.285	7,339.65	185,412.430
C., R. I. & P.—Minnesota Division	4.170	7,651.80	31,908.006
C., R. I. & P.—Waverly Short Line	5.800	7,651.80	44,380.440
Dubuque & Sioux City—Mona Branch	19.440	7,669.15	149,083.276
Waterloo, Cedar Falls & Northern	10.530	3,500.00	36,851.000
Buchanan	70.393		\$ 519,814.142
C. G. W.—Main Line	11.574	7,339.65	\$ 83,481.179
C. G. W.—Southern Division	2.890	7,339.65	21,277.645
C., R. I. & P.—Milwaukee Division	25.830	7,651.80	197,645.994
Dubuque & Sioux City Railway	24.500	7,669.15	188,354.324
Waterloo, Cedar Falls & Northern	5.730	3,500.00	20,055.000
Buena Vista	96.070		\$ 730,394.037
C., M. & St. P.—Des Moines Division	14.920	\$ 8,154.65	\$ 121,667.378
C., M. & St. P.—D. M. Div. & Storm Lake	7.850	8,154.65	64,014.002
C. & N. W.—Toledo & N. W.	23.770	9,610.40	228,439.208
C., R. I. & P.—Gowrie & N. W.	4.600	7,651.80	35,007.200
Dubuque & Sioux City Railway	25.400	7,669.15	194,796.410
M. & St. L.—Southwestern Division	20.130	4,514.15	90,869.839
Butler	104.883		\$ 855,248.689
C. G. W.—Oelwein & Clarion Branch	27.743	\$ 7,339.65	\$ 203,623.909
C. & N. W.—Iowa, Minn. & N. W.	31.110	9,610.40	298,979.544
C., R. I. & P.—Minnesota Division	21.080	7,651.80	161,299.944
Dubuque & Sioux City Railway	24.950	7,669.15	191,345.292
Calhoun	153.948		\$ 1,191,654.380
C. G. W.—Mason City & Ft. D. W. Div.	18.568	\$ 7,339.65	\$ 136,282.621
C., M. & St. Paul—Des Moines Div.	29.300	8,154.65	239,665.163
C., M. & St. Paul—D. M. & Storm Lake Div.	11.730	8,154.65	95,634.044
C. & N. W.—Toledo & N. W.	23.840	9,610.40	229,111.636
C., R. I. & P.—Gowrie & N. W.	16.400	7,651.80	125,489.520
Dubuque & Sioux City	14.870	7,669.15	114,040.260
Dubuque & Sioux City—Omaha Division	25.840	7,669.15	198,170.836
Ft. Dodge, D. M. & Southern	13.310	4,000.00	53,240.000

TABLE NO. 4—Continued

Name of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Carroll	179.320		\$ 1,087,144.145
C. G. W.—M. C. & Ft. D. Main Line	25.226	\$ 7,339.62	\$ 185,546.350
C. M. & St. P.—Iowa Div.	23.855	\$ 8,154.65	\$ 194,743.705
C. & N. W.—Main Line	25.410	\$ 9,610.40	\$ 244,322.472
C. & N. W.—Maple River Br.	9.340	\$ 9,610.40	\$ 89,761.126
C. & N. W.—Iowa & N. W.	25.410	\$ 9,610.40	\$ 244,322.472
Cass	71.102		\$ 515,925.506
Atlantic Northern	7.300	\$ 1,625.00	\$ 11,911.250
C. R. & Q.—Western Iowa	10.066	\$ 9,040.75	\$ 91,526.941
C. R. & Q.—H. O. & A.	3.507	\$ 9,040.75	\$ 31,719.280
C. R. I. & P.—Main Division	77.000	\$ 7,601.80	\$ 586,228.154
C. R. I. & P.—Audubon Branch	4.850	\$ 7,601.80	\$ 36,771.496
C. R. I. & P.—Gilewood Branch	14.250	\$ 7,601.80	\$ 108,386.506
Cedar	88.500		\$ 744,749.524
C. M. & St. Paul—Day. & N. W.	3.900	\$ 8,154.15	\$ 31,805.414
C. & N. W.—Main Line	24.940	\$ 9,610.40	\$ 240,067.792
C. & N. W.—Stanwood & Tipton Branch	4.300	\$ 9,610.40	\$ 41,266.460
C. R. I. & P.—Iowa Division	6.800	\$ 7,601.80	\$ 51,730.960
C. R. I. & P.—Main Division	8.900	\$ 7,601.80	\$ 67,656.524
C. R. I. & P.—C. R. & Clinton	26.110	\$ 7,601.80	\$ 198,748.496
C. R. I. & P.—Day., Iowa & Dakota	9.130	\$ 7,601.80	\$ 69,386.564
Cerro Gordo	160.764		\$ 1,130,658.020
C. G. W.—M. C. & Ft. D.—Main Line	21.484	\$ 7,339.62	\$ 157,681.840
C. M. & St. Paul—Iowa & Dakota	74.220	\$ 8,154.65	\$ 605,955.625
C. M. & St. Paul—Austin Branch	5.140	\$ 8,154.65	\$ 41,912.561
C. & N. W.—Iowa & Minn. & N. W.	29.010	\$ 9,610.40	\$ 278,797.204
C. R. I. & P.—Main Branch	10.680	\$ 7,601.80	\$ 81,221.224
C. R. I. & P.—St. Paul & Kansas City	15.830	\$ 7,601.80	\$ 120,351.476
M. & St. L.—Northwood to Albion	24.870	\$ 4,514.15	\$ 112,219.521
Mason City & Clear Lake Ry.	16.000	\$ 3,800.00	\$ 60,800.000
Cherokee	57.210		\$ 438,702.091
Dubuque & Sioux City Railway	39.840	\$ 7,600.15	\$ 302,540.670
Dubuque & Sioux City—Omaha Branch	16.010	\$ 7,600.15	\$ 121,760.615
Dubuque & Sioux City—S. F. Br.	11.400	\$ 7,600.15	\$ 86,626.310
Coleman	58.866		\$ 408,934.580
C. G. W.—Northern Division	25.306	\$ 7,339.62	\$ 185,546.350
C. M. & St. P.—Iowa & Dakota	20.830	\$ 8,154.65	\$ 171,711.694
Dubuque & Sioux City—Main Branch	7.690	\$ 7,600.15	\$ 58,260.741
Clarke	46.420		\$ 419,950.124
C. R. & Q.—R. R.	20.822	\$ 9,040.75	\$ 188,695.178
C. R. & Q.—D. M. & K. C.	20.598	\$ 9,040.75	\$ 186,344.356
Clay	110.130		\$ 766,781.777
C. M. & St. P.—Iowa & Dakota	24.210	\$ 8,154.65	\$ 197,229.541
C. M. & St. P.—Spirit Lake Branch	4.110	\$ 8,154.65	\$ 33,619.111
C. M. & St. P.—D. M. Division	19.500	\$ 8,154.65	\$ 159,018.475
C. & N. W.—Tulsa & North Western	5.700	\$ 9,610.40	\$ 54,779.590
C. R. I. & P.—Grove & N. W.	25.900	\$ 7,601.80	\$ 196,717.145
M. & St. L.—Southwestern Division	38.540	\$ 4,514.15	\$ 173,860.924
Clayton	132.500		\$ 1,078,534.998
C. M. & St. P.—Dubuque Division	36.320	\$ 8,154.65	\$ 296,361.422
C. M. & St. P.—Volga Branch	47.010	\$ 8,154.65	\$ 383,576.846
C. M. & St. P.—Iowa & Dakota Division	22.660	\$ 8,154.65	\$ 184,947.482
C. M. & St. P.—Elkader Branch	19.180	\$ 8,154.65	\$ 156,493.187
C. M. & St. P.—Davenport & N. W.	13.170	\$ 8,154.65	\$ 107,242.000

TABLE NO. 4—Continued

Name of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Clinton	186.920		\$ 1,590,864.023
C. M. & St. P.—Iowa Division	35.310	\$ 8,154.65	\$ 287,940.811
C. M. & St. P.—Davenport & N. W.	13.260	\$ 8,154.65	\$ 108,136.165
C. M. & St. P.—Maquoketa Branch	21.300	\$ 8,154.65	\$ 173,724.970
C. M. & St. P.—Clinton Branch	10.560	\$ 8,154.65	\$ 86,276.197
C. M. & St. P.—Green Island Branch	7.700	\$ 8,154.65	\$ 62,817.534
C. & N. W.—Main Line	40.170	\$ 9,610.40	\$ 386,048.766
C. & N. W.—Iowa Midland Branch	33.640	\$ 9,610.40	\$ 323,287.390
C. R. I. & P.—C. R. & Clinton	14.600	\$ 7,601.80	\$ 110,968.520
Clinton, Davenport & Muscatine Ry.	10.000	\$ 2,800.00	\$ 28,000.000
Davenport, R. I. & Northwestern	9.130	\$ 7,002.90	\$ 64,221.509
Crawford	130.000		\$ 1,265,130.800
C. G. W.—M. C. & Ft. D. Western Division	1.872	\$ 7,339.62	\$ 13,789.424
C. M. & St. P.—Iowa Division	15.960	\$ 8,154.65	\$ 130,258.168
C. M. & St. P.—Sioux City Branch	4.120	\$ 8,154.65	\$ 33,619.111
C. & N. W.—Main Line	31.000	\$ 9,610.40	\$ 298,082.400
C. & N. W.—Boyer Valley	17.940	\$ 9,610.40	\$ 172,410.576
C. & N. W.—Soldier River Branch	78.440	\$ 9,610.40	\$ 753,219.776
C. & N. W.—Iowa & S. W.	1.800	\$ 9,610.40	\$ 17,298.720
Dubuque & Sioux City—Omaha Division	33.170	\$ 7,600.15	\$ 252,386.705
Dallas	172.530		\$ 702,469.303
C. M. & St. P.—Iowa Division	30.520	\$ 8,154.65	\$ 249,281.871
C. M. & St. P.—D. M. Division	28.770	\$ 8,154.65	\$ 235,650.395
C. M. & St. P.—D. M. Boone Line	6.800	\$ 8,154.65	\$ 55,473.532
C. R. I. & P.—Iowa Division	77.540	\$ 7,601.80	\$ 590,212.872
Des Moines & Central Iowa Railway	71.200	\$ 2,800.00	\$ 199,360.000
M. & St. L.—D. M. & Ft. Dodge Division	38.270	\$ 4,514.15	\$ 172,746.025
Davis	65.447		\$ 632,335.365
C. R. & Q.—C. R. & K. C.	18.490	\$ 9,040.75	\$ 167,272.287
C. R. I. & P.—Southwestern Division	22.800	\$ 7,601.80	\$ 173,140.776
C. R. I. & P.—Slovakia to D. M.	7.010	\$ 7,601.80	\$ 53,291.018
Wabash Railway—Main Line	96.507	\$ 9,022.00	\$ 870,909.516
Decatur	66.712		\$ 474,959.395
C. R. & O.—Chariton Branch	15.067	\$ 9,040.75	\$ 136,204.620
C. R. & O.—L. M. A. & S. W.	19.600	\$ 9,040.75	\$ 177,198.975
C. R. & O.—D. M. & K. C.	19.600	\$ 9,040.75	\$ 177,198.975
C. R. & O.—K. & W.	14.100	\$ 9,040.75	\$ 127,572.615
C. R. & O.—H. & S.	14.850	\$ 9,040.75	\$ 134,280.862
Delaware	140.602		\$ 706,908.671
C. G. W.—Main Line	35.494	\$ 7,339.62	\$ 260,671.101
C. M. & St. P.—Davenport & N. W.	19.800	\$ 8,154.65	\$ 161,474.779
C. M. & St. P.—Dubuque & So. W.	7.500	\$ 8,154.65	\$ 61,169.437
Dubuque & Sioux City Ry.	24.400	\$ 7,601.80	\$ 185,384.000
Dubuque & Sioux City—C. R. Branch	14.470	\$ 7,601.80	\$ 110,000.000
Manchester & Onida Ry.	8.900	\$ 2,800.00	\$ 24,800.000
Des Moines	77.596		\$ 532,527.792
C. R. & Q.—Main Line	18.000	\$ 9,040.75	\$ 162,733.500
C. R. & O.—R. & N. W.	22.500	\$ 9,040.75	\$ 203,916.875
C. R. & Q.—K. & S. P.	8.800	\$ 9,040.75	\$ 79,558.700
C. R. I. & P.—Minn. Division	21.700	\$ 7,601.80	\$ 164,161.670
Muscatine, Burlington & So. Ry.	16.730	\$ 2,800.00	\$ 46,844.000
Dickinson	87.630		\$ 688,749.398
C. M. & St. P.—Spirit Lake Branch	12.100	\$ 8,154.65	\$ 98,748.934
C. R. I. & P.—C. R. & L. T. & Northern	20.300	\$ 7,601.80	\$ 154,400.000
M. & St. L.—Southwestern Branch	7.000	\$ 4,514.15	\$ 31,599.050

TABLE NO. 4—Continued

Name of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Dubuque	122.871	\$	\$63,017,184
C. & N. W.—C., B. & N.	325	\$ 2,046.75	\$ 6,652,875
C. & N. W.—Main Line	21,330	7,529.75	160,295,425
C. & M. & St. P.—Dubuque Division	22,850	6,154.65	140,600,355
C. & M. & St. P.—Cassida Branch	19,600	8,154.65	160,811,169
C. & M. & St. P.—Dubuque & S. W.	7,770	8,154.65	63,382,268
Dubuque & Sioux City	29,900	7,000.15	209,347,385
Dunkirk & Dubuque Bridge	1,025	10,000.00	10,250,000
Emmet	73,940	\$	\$43,129,560
C. & N. W.—Fox Lake Branch	18,780	\$ 9,610.40	\$ 180,483,312
C. & R. I. & P.—C. R. Is. Falls & N.	20,040	7,051.80	141,306,124
C. & R. I. & P.—Lakota Division	18,940	4,514.15	85,498,001
M. & St. L.—Southwestern Branch			
Payette	122,731	\$	\$1,067,764,220
C. & N. W.—Main Line	10,841	\$ 7,239.65	\$ 78,225,965
C. & N. W.—Southern Division	6,901	7,239.65	50,000,000
C. & N. W.—Oelwein-Clarion Branch	7,210	7,239.65	52,131,468
C. & M. & St. P.—Volga Branch	16,240	8,154.65	132,431,516
C. & M. & St. P.—Davenport & S. W.	27,020	8,154.65	220,386,145
C. & R. I. & P.—Milwaukee Div.	44,870	7,051.80	315,273,556
C. & R. I. & P.—Chicago, Decatur & Minn.	300	7,051.80	2,115,540
Floyd	87,400	\$	\$70,549,494
Charles City and Western	23,200	\$ 2,800.00	\$ 64,960,000
C. & M. & St. P.—Iowa & Dakota	24,820	8,154.65	202,358,412
C. & N. W.—Iowa & Minn. & N. W.	670	9,000.40	6,030,268
C. & R. I. & P.—Minn. Div.	30,230	7,051.80	213,484,576
Dubuque & Sioux City	19,180	7,000.15	134,094,297
Franklin	100,529	\$	\$61,081,545
C. & N. W.—M. C. & Ft. D.—Main Line	255	\$ 1,320.65	\$ 336,713
C. & N. W.—Oelwein-Clarion	24,144	7,239.65	174,286,560
C. & R. I. & P.—C. R. Is. Falls & N.	13,400	7,051.80	94,511,428
C. & R. I. & P.—St. P. & K. C.	25,100	7,051.80	176,000,180
Dubuque & Sioux City Ry.	1,140	7,000.15	7,980,165
M. & St. L.—Northwood to Algona	27,220	4,514.15	122,920,304
M. & St. L.—Hampton to Algona	10,720	4,514.15	48,388,145
Fremont	70,400	\$	\$61,751,756
C. & B. & Q.—Nebraska City Br.	19,741	\$ 9,616.15	\$ 189,551,891
C. & B. & Q.—N. O. & S. N. E.	13,180	9,616.15	126,518,098
C. & B. & Q.—K. C. St. J. & C. B.	29,783	9,616.15	286,420,255
Wabash Railway—Omaha & St. L.	8,740	9,616.15	83,908,072
Greene	73,780	\$	\$61,327,267
C. & M. & St. P.—Des Moines	27,300	\$ 8,154.65	\$ 222,641,224
C. & N. W.—Main Line	24,100	7,000.15	168,603,500
M. & St. L.—D. M. & Ft. Dodge	23,060	4,514.15	104,051,157
Ft. Dodge, D. M. & Southern	1,190	4,000.00	4,720,000
Grundy	60,422	\$	\$50,984,000
C. & N. W.—Southern Division	7,022	\$ 7,239.65	\$ 50,744,707
C. & N. W.—Iowa, Minn. & S. W.	18,420	9,000.40	165,784,880
C. & N. W.—Toledo & N. W.	17,700	9,000.40	159,317,016
C. & R. I. & P.—Pacific Division	26,310	7,051.80	185,318,858
Guthrie	70,340	\$	\$56,606,770
C. & M. & St. P.—Iowa Division	19,300	\$ 8,154.65	\$ 157,394,054
C. & M. & St. P.—D. M. Division	18,900	8,154.65	154,131,650
C. & R. I. & P.—Iowa Division	19,700	7,051.80	138,923,222
C. & R. I. & P.—Guthrie Center	14,500	7,051.80	102,251,100

TABLE NO. 4—Continued

Name of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Hamilton	81,200	\$	\$200,088,202
C. & N. W.—D. M. & Minn. Branch	7,430	\$ 9,616.15	\$ 71,397,080
C. & N. W.—Toledo & N. W.	4,080	9,000.40	36,721,632
Dubuque & Sioux City Railway	27,000	7,000.15	189,004,125
Ft. Dodge, D. M. & Southern	5,700	4,000.00	22,800,000
Hancock	108,740	\$	\$22,421,115
C. & M. & St. P.—Iowa & Dakota	24,110	8,154.65	196,984,707
C. & R. I. & P.—C. R. Is. Falls & N.	24,700	7,051.80	174,089,480
C. & R. I. & P.—Garner Division	21,100	7,051.80	148,832,560
M. & St. L.—Main Line	51,000	4,514.15	230,422,855
M. & St. L.—Hampton to Algona	13,000	4,514.15	58,683,955
Hardin	118,800	\$	\$1,149,488,723
C. & N. W.—Alden Branch	20,800	\$ 9,616.15	\$ 199,939,100
C. & N. W.—Toledo & N. W.	24,810	9,000.40	223,434,024
C. & R. I. & P.—Pacific Division	15,150	7,051.80	106,924,770
C. & R. I. & P.—C. R. Is. Falls & N.	8,700	7,051.80	61,376,560
C. & R. I. & P.—St. P. & K. C.	27,250	7,051.80	192,241,000
Dubuque & Sioux City Ry.	25,750	7,000.15	180,241,315
M. & St. L.—Northwood to Algona	38,770	4,514.15	174,871,665
Harrison	114,220	\$	\$1,000,944,300
C. & N. W.—M. C. & Ft. D.—Main Line	1,920	\$ 7,239.65	\$ 13,984,552
C. & M. & St. P.—Iowa Division	7,610	8,154.65	62,161,000
C. & N. W.—Main Line	20,200	9,000.40	181,808,080
C. & N. W.—Soldier River	15,120	9,000.40	136,005,408
C. & N. W.—Sioux City & Pacific	32,400	9,000.40	291,720,960
Dubuque & Sioux City—Omaha	20,420	7,000.15	142,620,330
Henry	75,060	\$	\$97,568,956
C. & B. & Q.—Main Line	10,204	\$ 9,046.75	\$ 92,381,202
C. & B. & Q.—Pt. Madison Branch	2,870	9,046.75	25,951,872
C. & B. & Q.—B. & N. W.	9,200	9,046.75	83,226,000
C. & B. & Q.—B. & W.	10,670	9,046.75	96,610,240
C. & B. & Q.—St. L. & N. W.	15,000	9,046.75	135,691,125
M. & St. L.—Oskaloosa to Miss. River	10,180	4,514.15	45,861,307
Howard	20,601	\$	\$26,077,809
C. & N. W.—N. & E. Division	13,000	\$ 7,239.65	\$ 94,118,630
C. & N. W.—M. C. & Ft. D. Br.	1,811	7,239.65	13,100,311
C. & M. & St. P.—Iowa & Minn.	45,200	8,154.65	368,601,018
Humboldt	80,970	\$	\$67,756,679
C. & N. W.—Toledo & N. W.	30,140	9,000.40	271,270,456
C. & R. I. & P.—C. R. Is. Falls & N.	25,000	7,051.80	176,395,000
C. & R. I. & P.—Main Line	22,400	4,514.15	101,111,520
M. & St. L.—D. M. & Ft. Dodge	6,200	4,514.15	27,986,950
Ia	40,100	\$	\$62,528,277
C. & N. W.—Maple River Branch	20,100	\$ 9,616.15	\$ 193,273,860
Dubuque & Sioux City—Omaha	2,220	7,000.15	15,540,330
Iowa	57,800	\$	\$480,040,540
C. & M. & St. P.—Kansas City Div.	20,400	\$ 8,154.65	\$ 166,361,200
C. & R. I. & P.—Iowa Division	25,500	7,051.80	180,200,500
Jackson	20,800	\$	\$25,541,510
C. & M. & St. P.—Iowa Division	10,900	\$ 8,154.65	\$ 88,958,078
C. & M. & St. P.—Dubuque Div.	21,100	8,154.65	173,064,258
C. & M. & St. P.—Cassida Div.	16,150	9,154.65	148,481,808
C. & M. & St. P.—Mankato Div.	9,900	8,154.65	80,760,938
C. & M. & St. P.—Green Island	12,140	8,154.65	99,007,451
C. & N. W.—Iowa Midland Br.	14,000	9,000.40	126,055,600

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Jasper	132.799		\$ 848,769.297
C. G. W.—Southern Division	19.022	\$ 7,339.65	\$ 139,614.822
C., R. I. & P.—Iowa Division	34.380	7,651.80	263,068.884
C., R. I. & P.—Newton Division	17.030	7,651.80	130,310.154
C., R. I. & P.—Keokuk to D. M.	17.520	7,651.80	134,059.536
Colfax Northern	6.047	2,000.00	12,094.000
M. & St. L.—State Center Br.	6.000	4,514.15	27,084.900
M. & St. L.—Newton Branch	20.810	4,514.15	93,939.461
M. & St. L.—Lynnville Junction Br.	2.550	4,514.15	11,511.082
M. & St. L.—Northwood to Albia	3.990	4,514.15	18,011.458
Des Moines Central Iowa Railway	5.450	3,500.00	19,075.000
Jefferson	87.580		\$ 743,788.088
C., B. & Q.—Main Line	24.586	\$ 9,046.75	\$ 222,423.395
C., B. & Q.—Ft. Madison Br.	13.000	9,046.75	117,607.750
C., B. & Q.—B. & W.	17.784	9,046.75	160,887.402
C., M. & St. P.—Muscatine Br.	4.020	8,154.65	32,781.693
C., R. I. & P.—Southwestern Div.	26.400	7,651.80	202,007.520
M. & St. L.—Oskaloosa to Miss. River	1.790	4,514.15	8,080.328
Johnson	91.430		\$ 651,288.278
Cedar Rapids & Iowa City Railway	18.220	\$ 5,000.00	\$ 91,100.000
C., R. I. & P.—Iowa Division	27.200	7,651.80	208,128.960
C., R. I. & P.—Minnesota Division	16.080	7,651.80	123,040.944
C., R. I. & P.—Muscatine Division	7.070	7,651.80	54,008.226
C., R. I. & P.—Iowa City & Western	10.450	7,651.80	79,961.310
C., R. I. & P.—C. R. & Clinton	12.410	7,651.80	94,958.858
Jones	95.800		\$ 814,668.604
C., M. & St. P.—Iowa Division	25.470	\$ 8,154.65	\$ 207,608.935
C., M. & St. P.—Davenport & N. W.	27.570	8,154.65	224,823.700
C., M. & St. P.—Dubuque & S. W.	19.780	8,154.65	161,298.977
C. & N. W.—Iowa Midland Br.	22.980	9,610.40	220,846.992
Keokuk	154.243		\$ 1,169,546.804
C., B. & Q.—B. & W.	13.443	\$ 9,046.75	\$ 121,615.460
C., M. & St. P.—Kansas City Div.	30.700	8,154.65	250,347.755
C., M. & St. P.—Muscatine Br.	9.380	8,154.65	76,490.617
C. & N. W.—Ottumwa, C. F. & St. P.	16.890	9,610.40	162,319.656
C., R. I. & P.—Muscatine Division	31.690	7,651.80	242,485.542
C., R. I. & P.—Oskaloosa Division	25.790	7,651.80	197,339.922
M. & St. L.—Oskaloosa Division	26.350	4,514.15	118,947.832
Kossuth	144.950		\$ 1,165,385.742
C., M. & St. P.—Iowa & Dakota	24.350	\$ 8,154.65	\$ 198,565.727
C. & N. W.—Fox Lake Branch	11.750	9,610.40	112,922.200
C. & N. W.—Toledo & N. W.	46.510	9,610.40	446,979.704
C., R. I. & P.—C. R., Iowa Falls & N.	10.370	7,651.80	79,349.166
C., R. I. & P.—Garner Division	3.820	7,651.80	29,229.876
C., R. I. & P.—Lakota Division	25.810	7,651.80	197,492.958
M. & St. L.—Main Line	7.780	4,514.15	35,120.087
M. & St. L.—Hampton to Algona	14.560	4,514.15	65,726.024
Lee	159.706		\$ 1,802,030.748
Atchison, Topeka & Santa Fe	19.890	\$ 28,963.25	\$ 576,079.042
C., B. & Q.—Ft. Madison Branch	25.640	9,046.75	231,958.670
C., B. & Q.—C. B. & K. C.	16.890	9,046.75	152,799.607
C., B. & Q.—St. L., K. & N. W.	33.760	9,046.75	305,418.280
C., B. & Q.—St. L., K. & N. W.	2.990	9,046.75	27,049.782
C., B. & Q.—K. & St. P.	33.316	9,046.75	301,672.925
C., R. I. & P.—Keokuk to D. M.	27.190	7,651.80	208,052.442

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Linn	225.020		\$ 1,678,165.361
Cedar Rapids & Iowa City Railway	26.270	\$ 5,000.00	\$ 131,350.000
Cedar Rapids & Marion City Railway	21.940	8,500.00	186,490.000
C., M. & St. P.—Iowa Division	25.800	8,154.65	210,389.970
C., M. & St. P.—Kansas City Branch	17.370	8,154.65	141,646.270
C., M. & St. P.—Dubuque & S. W.	8.120	8,154.65	66,215.758
C. & N. W.—Main Line	34.270	9,610.40	329,348.408
C., R. I. & P.—Minnesota Division	21.670	7,651.80	165,814.506
C., R. I. & P.—Milwaukee Division	21.090	7,651.80	161,376.462
Dubuque & Sioux City—Cedar Rapids	27.780	7,689.15	213,048.987
Waterloo, Cedar Falls & Northern	20.710	3,500.00	72,485.000
Louisa	97.288		\$ 519,545.216
C., B. & Q.—B. & N. W.	3.148	\$ 9,046.75	\$ 28,479.169
C., M. & St. P.—Muscatine Branch	6.110	8,154.65	49,824.911
C., R. I. & P.—Southwestern Division	19.020	7,651.80	145,537.236
C., R. I. & P.—Minnesota Division	23.190	7,651.80	177,445.242
M. & St. L.—Oskaloosa to Miss. River	22.520	4,514.15	101,658.653
Muscatine, Burlington & Southern	23.390	2,000.00	46,600.000
Lucas	60.925		\$ 604,304.406
C., B. & Q. Railway	26.853	\$ 9,046.75	\$ 242,932.377
C., B. & Q.—Chariton Branch	13.741	9,046.75	124,311.391
C., B. & Q.—C., D. M. & S.	9.051	9,046.75	81,882.134
C., R. I. & P.—St. P. & K. C.	20.280	7,651.80	155,178.594
Lyon	110.410		\$ 961,530.912
C., M. & St. P.—Iowa & Dakota	9.420	\$ 8,154.65	\$ 76,816.803
C., M. & St. P.—S. C. & Dakota	3.040	8,154.65	24,790.133
C., R. I. & P.—O. R., Iowa Falls & N.	37.830	7,651.80	289,467.594
C., St. P., M. & O.—Main Line	17.440	14,120.00	246,232.800
Dubuque & Sioux City—S. Falls	24.260	7,689.15	186,053.679
Great Northern Railway	18.420	7,500.00	138,150.000
Madison	53.215		\$ 418,882.310
C., B. & Q.—D. M. & K. C.	12.379	\$ 9,046.75	\$ 111,989.718
C. G. W.—Southern Division	19.466	7,339.65	142,873.626
C., R. I. & P.—Iowa Division	8.490	7,651.80	64,963.782
C., R. I. & P.—D. M. & Indianola	12.880	7,651.80	98,555.184
Mahaska	161.456		\$ 1,175,161.693
C., B. & Q.—B. & W.	26.746	\$ 9,046.75	\$ 241,964.375
C. & N. W.—Ottumwa, C. F. & St. P.	13.690	9,610.40	131,278.064
C. & N. W.—Southern Iowa Branch	19.150	9,610.40	184,039.160
C., R. I. & P.—Muscatine Division	4.310	7,651.80	32,979.253
C., R. I. & P.—Keokuk to D. M.	21.340	7,651.80	163,289.412
C., R. I. & P.—Oskaloosa Division	26.880	7,651.80	205,630.384
C., R. I. & P.—Northwood to Albia	25.250	4,514.15	113,982.287
M. & St. L.—Oskaloosa Division	14.440	4,514.15	65,184.326
M. & St. L.—Newton Branch	7.380	4,514.15	33,314.427
Oskaloosa & Buxton Railway	2.300	1,500.00	3,450.000
Marion	123.057		\$ 891,660.517
C., B. & Q.—A. K. & D. M.	39.204	\$ 9,046.75	\$ 354,668.787
C., B. & Q.—B. & W.	8.803	9,046.75	79,264.540
C., R. I. & P.—Keokuk to D. M.	14.610	7,651.80	112,022.352
C., R. I. & P.—Oskaloosa Division	12.960	7,651.80	99,167.328
C., R. I. & P.—St. P. & K. C.	16.370	7,651.80	125,106.630
Wabash Railway—D. M. & St. L.	39.100	5,023.80	196,430.580
Marshall	148.578		\$ 964,032.768
C. G. W.—Southern Division	31.818	\$ 7,339.65	\$ 233,532.083
C., M. & St. P.—Iowa Division	24.990	8,154.65	203,784.703
C. & N. W.—Main Line	25.690	9,610.40	247,774.296
M. & St. L.—Northwood to Albia	29.870	4,514.15	134,837.600
M. & St. L.—Story City Branch	15.250	4,514.15	68,840.787
M. & St. L.—State Center Branch	20.690	4,514.15	93,262.339

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Mills	99.737		\$ 731,523.989
C., B. & Q. Railway	27.623	\$ 9,046.75	\$ 249,898.375
C., B. & Q.—N. C., S. & N. E.	8.918	9,046.75	80,678.916
C., B. & Q.—H. & A. R. R.	10.483	9,046.75	94,837.089
C., B. & Q.—K. C., St. Joe & C. B.	17.983	9,046.75	162,546.770
Tabor & Northern Railway	8.790	1,509.00	13,185.000
Wabash Railway—Omaha & St. L.	25.969	5,023.80	130,417.848
Mitchell	74.505		\$ 563,924.765
C. G. W.—N. E. Division	9.886	\$ 7,339.65	\$ 72,559.779
C. G. W.—N. C. & Ft. D.—Main	5.365	7,339.65	39,336.843
C. G. W.—Wis., Minn. & Pac.	20.994	7,339.65	154,088.612
C., M. & St. P.—Austin Branch	7.760	8,154.65	63,380.084
Dubuque & Sioux City—Mona Branch	22.720	7,669.15	174,243.088
Dubuque & Sioux City—Stacyville	7.930	7,669.15	60,816.359
Monona	113.700		\$ 1,020,944.482
C., M. & St. P.—Sioux City Br.	27.539	\$ 8,154.65	\$ 224,497.514
C. & N. W.—Maple River Branch	24.350	9,610.40	234,013.240
C. & N. W.—Soldier River Branch	19.750	9,610.40	189,805.400
C. & N. W.—Sioux City & Pacific	25.750	9,610.40	247,467.800
Dubuque & Sioux City—Onawa Br.	16.320	7,669.15	125,100.528
Monroe	119.257		\$ 820,188.601
Albia Light & Railway	7.000	\$ 2,800.00	\$ 19,600.000
C., B. & Q.—Main Line	27.915	9,046.75	252,549.026
C., B. & Q.—A. K. & D. M.	10.772	9,046.75	97,451.591
C., M. & St. P.—K. C. Div.	10.470	8,154.65	85,379.185
C. & N. W.—Southern Iowa Br.	16.800	9,610.40	161,454.720
Iowa Southern Utilities	10.830	3,000.00	32,490.000
M. & St. L.—Northwood to Albia	13.580	4,514.15	61,302.157
Wabash Railway—D. M. & St. L.	21.800	5,023.80	109,519.382
Montgomery	48.427		\$ 438,106.961
C., B. & Q. Railway	25.902	\$ 9,046.75	\$ 234,328.918
C., B. & Q.—Nebraska City	7.668	9,046.75	69,370.479
C., B. & Q.—R. O. & A.	12.429	9,046.75	112,532.523
C., B. & Q.—Brownville & Nod. V.	2.418	9,046.75	21,875.041
Muscatine	146.100		\$ 1,019,534.216
C., M. & St. P.—Muscatine Br.	16.720	\$ 8,154.65	\$ 136,345.748
C., R. I. & P.—Iowa Division	25.050	7,651.80	191,677.590
C., R. I. & P.—Southwestern Division	22.770	7,651.80	174,231.486
C., R. I. & P.—Wilton Branch	11.880	7,651.80	90,903.384
C., R. I. & P.—C. R. & Minn.	19.180	7,651.80	146,761.524
C., R. I. & P.—Muscatine Division	19.250	7,651.80	147,297.150
C., R. I. & P.—Davenport, Iowa & Dak.	7.130	7,651.80	54,557.334
Clinton, Davenport & Muscatine	16.400	3,800.00	62,320.000
Muscatine, Burlington & Southern	7.720	2,000.00	15,440.000
O'Brien	96.520		\$ 843,412.444
C., M. & St. P.—Iowa & Dakota	24.020	\$ 8,154.65	\$ 195,874.063
C. & N. W.—Toledo & N. W.	25.300	9,610.40	243,143.120
C., R. I. & P.—Gowrie & N. W.	13.220	7,651.80	101,156.796
C., St. P., M. & O.—Main Line	6.610	14,120.00	93,333.260
Dubuque & Sioux City—S. F. Br.	27.370	7,669.15	209,904.635
Osceola	57.180		\$ 553,828.160
C., R. I. & P.—Cedar Rapids, Ia. F. & N.	26.260	\$ 7,651.80	\$ 200,936.268
C., R. I. & P.—Gowrie & N. W.	12.940	7,651.80	99,014.292
C., St. P., M. & O.—Main Line	17.980	14,120.00	253,877.600

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Page	101.522		\$ 838,628.824
C., B. & Q.—Nebraska City Br.	11.800	\$ 9,046.75	\$ 106,751.650
C., B. & Q.—Tarkio Valley	2.174	9,046.75	19,697.634
C., B. & Q.—Brownville & Nodaway Valley	22.810	9,046.75	206,553.367
C., B. & Q.—C., C. S. & S. W.	17.768	9,046.75	160,742.654
C., B. & Q.—H. & S.	27.130	9,046.75	245,438.327
Wabash Railway—Omaha & St. L.	19.840	5,023.80	99,672.192
Palo Alto	75.280		\$ 528,066.552
C., M. & St. P.—Iowa & Dakota Division	24.340	\$ 8,154.65	\$ 198,484.181
C. & N. W.—Fox Lake Branch	2.740	9,610.40	26,332.496
C., R. I. & P.—C. R., Iowa Falls & N.	27.300	7,651.80	208,834.140
M. & St. L.—D. M. & Ft. Dodge	20.900	4,514.15	94,315.735
Plymouth	113.120		\$ 686,979.802
C., M. & St. P.—S. C. & Dakota	15.000	\$ 8,154.65	\$ 122,319.750
C. & N. W.—Maple River Branch	7.900	9,610.40	76,498.784
C. & N. W.—Hawarden Branch	20.520	9,610.40	197,205.408
C., St. P., M. & O.—Main Line	9.480	14,120.00	133,857.000
Dubuque & Sioux City Railway	31.870	7,669.15	267,423.260
Great Northern Railway	25.200	7,500.00	189,075.000
Pocahontas	91.080		\$ 697,497.894
C., M. & St. P.—Des Moines Division	11.910	\$ 8,154.65	\$ 89,782.696
C. & N. W.—Toledo & Northwestern	24.180	9,610.40	232,379.472
C., R. I. & P.—Gowrie & N. W.	20.300	7,651.80	154,886.402
Dubuque & Sioux City	9.770	7,669.15	74,927.595
M. & St. L.—D. M. & Ft. Dodge	16.730	4,514.15	75,521.729
Polk	243.190		\$ 2,127,368.714
C., B. & Q. Railway—A. K. & D. M. & D. M.	10.135	\$ 9,046.75	\$ 91,688.811
& K.	7.428	9,046.75	67,199.259
C., B. & Q.—D. M. & K. C.	29.032	7,339.65	213,984.718
C. G. W.—Southern Division	10.570	8,154.65	86,194.650
C., M. & St. P.—D. M. Div.—Main	10.010	8,154.65	81,628.046
C., M. & St. P.—D. M. Div.—Boone	24.160	9,610.40	232,187.264
C. & N. W.—Des Moines & Minn.	27.870	7,651.80	213,255.666
C., R. I. & P.—Iowa Division	7.000	7,651.80	53,542.342
C., R. I. & P.—D. M., I. & W.	7.650	7,651.80	58,536.270
C., R. I. & P.—Keokuk & Des Moines	21.650	7,651.80	165,661.470
C., R. I. & P.—St. P. & K. C.	3.910	4,000.00	15,640.000
Des Moines City Railway	9.000	40,322.00	36,710.080
Des Moines Terminal Railway	33.070	3,500.00	115,745.000
Des Moines & Central Iowa Railway	4.225	113,681.00	480,302.225
Des Moines Union Railway	20.450	4,000.00	81,800.000
Ft. Dodge, Des Moines & Southern	3.210	48,000.00	10,080.000
Iowa Transfer Railway	9.000	4,514.15	40,853.057
M. & St. L.—D. M. & Ft. Dodge	15.130	5,023.80	75,959.856
Wabash—D. M. & St. L.			
Pottawattamie	188.773		\$ 1,807,391.705
C., B. & Q.—R. O. & A.	1.906	\$ 9,046.75	\$ 18,057.313
C., B. & Q.—H. & A.	5.244	9,046.75	47,441.157
C., B. & Q.—K. C., St. Joe & C. B.	8.290	9,046.75	74,907.090
C. G. W.—Mason City & Ft. D.—Main	28.373	7,339.65	208,247.880
C., M. & St. P.—Iowa Division	26.590	8,154.65	216,822.143
C. & N. W.—Main Line	19.000	9,610.40	183,174.224
C., R. I. & P.—Iowa Division	45.110	7,651.80	345,172.698
C., R. I. & P.—Harlan Branch	1.160	7,651.80	8,876.088
C., R. I. & P.—Carson Branch	17.730	7,651.80	135,666.414
Dubuque & Sioux City—Omaha Div.	19.720	7,669.15	151,235.638
Omaha Bridge & Terminal Railway	1.500	14,018.00	7,009.000
Union Pacific Railway	2.060	93,744.65	193,113.979
Union Pacific Railway—Union Ave.	1.720	93,744.65	161,240.798
Wabash Railway—Omaha & St. L.	11.230	5,023.80	56,417.274

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Powershick	96.330		\$ 675,421.024
C. & N. W.—Ottumwa, C. P. & St. P.	27.230	\$ 9,610.40	\$ 261,691.392
C. & N. W.—Iowa Division	25.000	7,631.80	196,294.542
C. & N. W.—Muscatine Div.	6.770	7,631.80	51,592.066
M. & St. L.—Montezuma	12.500	4,514.15	62,373.066
M. & St. L.—Northwest to Albia	22.910	4,514.15	103,419.176
M. & St. L.—Newton Branch	.000		361.132
Ringgold	79.800		\$ 561,214.987
C. & B. & Q.—L. M. A. & S. W. R. R.	25.462	\$ 9,046.75	\$ 230,117.013
C. & B. & Q.—H. & S.	27.208	9,046.75	246,096.779
C. G. W.—Southern Div.	23.969	7,339.95	175,110.295
Sae	107.430		\$ 968,722.590
C. M. & St. P.—D. M. & Stern Lake	19.150	\$ 8,154.65	\$ 156,181.547
C. & N. W.—Maine River Branch	24.020	9,610.40	231,133.588
C. & N. W.—Boyer Valley	6.500	9,610.40	62,526.632
C. & N. W.—Toledo & N. W.	8.570	9,610.40	82,361.128
Debuque & Sioux City—Omaha Div.	18.590	7,631.80	141,807.384
Scott	115.730		\$ 1,074,622.135
C. M. & St. P.—Davenport & N. W.	25.590	\$ 8,154.65	\$ 208,231.068
C. M. & St. P.—Maquoketa Br.	2.900	8,154.65	23,649.270
C. M. & St. P.—Muscatine Br.	1.900	8,154.65	15,292.732
C. R. I. & P.—Iowa Division	17.710	7,631.80	135,288.582
C. R. I. & P.—Southwestern Div.	27.000	7,631.80	206,259.260
C. R. I. & P.—C. R. & Clinton	25.450	7,631.80	194,344.332
C. R. I. & P.—Davenport, Iowa & Dak.	13.450	7,631.80	102,916.710
Clinton, Davenport & Muscatine	11.600	3,800.00	44,080.000
Davenport, R. I. & N. W.	24.700	7,631.80	174,838.912
Shelby	95.814		\$ 753,353.794
Atlantic Northern Railway	3.040	\$ 1,875.00	\$ 4,900.000
C. G. W.—M. C. & Ft. D.—Main	32.814	7,339.95	240,843.275
C. M. & St. P.—Iowa Division	14.670	8,154.65	120,261.453
C. & N. W.—Iowa & S. W.	18.720	9,610.40	179,900.688
C. R. I. & P.—Iowa Division	6.420	7,631.80	49,134.576
C. R. I. & P.—Harian Branch	10.750	7,631.80	82,256.890
Sioux	147.480		\$ 1,378,709.173
C. M. & St. P.—Iowa and Dakota	29.080	\$ 8,154.65	\$ 237,132.223
C. M. & St. P.—S. C. & Dakota	16.870	8,154.65	137,768.940
C. & N. W.—Toledo & N. W.	35.000	9,610.40	336,361.400
C. & N. W.—Toledo & N. W.	2.270	9,610.40	21,778.648
C. & N. W.—Hawarden Branch	7.630	9,610.40	73,222.352
C. St. P. M. & O.—Main Line	32.000	14,130.00	453,960.000
Debuque & S. C.—Sioux Falls	7.060	7,631.80	53,852.582
Great Northern Railway	27.900	7,300.00	203,570.000
Story	167.670		\$ 1,965,512.082
C. M. & St. P.—Iowa Division	24.660	\$ 8,154.65	\$ 201,063.069
C. & N. W.—Main Line	24.200	9,610.40	232,892.960
C. & N. W.—Main Line	25.730	9,610.40	247,275.292
C. R. I. & P.—St. P. & K. C.	26.000	7,631.80	198,831.800
Ft. Dodge, D. M. & Southern	19.200	4,000.00	77,200.000
M. & St. L.—Story City Br.	19.500	4,514.15	88,161.340
Tama	128.630		\$ 1,301,102.146
C. G. W.—Southern Division	12.676	\$ 7,339.95	\$ 92,707.470
C. M. & St. P.—Iowa Division	25.000	8,154.65	203,866.250
C. & N. W.—Main Line	25.510	9,610.40	245,297.336
C. & N. W.—Ottumwa, C. P. & St. P.	22.110	9,610.40	211,607.140
C. & N. W.—Iowa, Minn. & N. W.	20.200	9,610.40	194,128.240
C. & N. W.—Toledo & N. W.	22.100	9,610.40	211,774.256
C. R. I. & P.—Pacific Div.	16.900	7,631.80	128,980.200
Tama and Toledo Railway	3.497	1,500.00	5,245.500

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Taylor	61.782		\$ 540,938.461
C. B. & Q.—Creston Branch	26.006	\$ 9,046.75	\$ 235,341.514
C. B. & Q.—H. & S.	27.400	9,046.75	248,262.350
C. G. W.—Southern Div.	9.779	7,339.95	71,835.822
Union	66.000		\$ 529,864.800
C. B. & Q.—Ky.—Main Line	24.779	\$ 9,046.75	\$ 224,109.418
C. B. & Q.—Creston Branch	16.742	9,046.75	151,281.188
C. B. & Q.—C. & S.	7.622	9,046.75	68,948.622
C. G. W.—Southern Div.	23.906	7,339.95	176,545.713
Van Buren	80.300		\$ 672,322.407
C. B. & Q.—Ft. Madison Br.	14.730	\$ 9,046.75	\$ 133,149.180
C. B. & Q.—C. B. & K. C.	27.230	9,046.75	246,347.577
C. R. I. & P.—Keokuk to D. M.	33.030	7,631.80	252,083.070
C. R. I. & P.—Keosauqua Br.	4.300	7,631.80	32,816.160
Wapello	116.467		\$ 951,800.303
C. B. & Q.—Main Line	26.724	\$ 9,046.75	\$ 241,716.390
C. M. & St. P.—Kansas City	25.000	9,154.65	228,916.350
C. M. & St. P.—Muscatine Br.	13.870	8,154.65	113,104.968
C. R. I. & P.—Southwestern Div.	7.740	7,631.80	59,231.922
C. R. I. & P.—Keokuk to D. M.	29.660	7,631.80	226,621.960
M. & St. L.—Northwest to Albia	0.000	4,514.15	45.141
Wabash Railway—Main Line	9.884	5,072.80	49,845.719
Warren	112.467		\$ 921,268.716
C. R. & Q.—A. N. & D. M.	7.096	\$ 9,046.75	\$ 64,023.785
C. B. & Q.—C. B. & K. C.	21.497	9,046.75	193,963.777
C. G. W.—Southern Div.	15.782	7,339.95	115,871.694
C. R. I. & P.—Keokuk to D. M.	33.510	7,631.80	255,816.390
C. R. I. & P.—St. P. & K. C.	18.800	7,631.80	143,296.960
Washington	138.479		\$ 997,999.953
C. B. & Q.—B. & N. W.	18.014	\$ 9,046.75	\$ 172,734.044
C. B. & Q.—B. & N. W.	13.875	9,046.75	125,528.616
C. M. & St. P.—Muscatine Branch	26.200	8,154.65	213,661.600
C. R. I. & P.—Southwestern Division	24.110	7,631.80	184,481.958
C. R. I. & P.—Muscatine Division	23.000	7,631.80	175,541.240
C. R. I. & P.—Iowa City & Western	1.440	7,631.80	10,990.000
C. R. I. & P.—Oskaloosa Division	14.500	7,631.80	110,714.600
M. & St. L.—Oskaloosa to Miss. River	11.060	4,514.15	49,779.413
Wayne	94.143		\$ 779,134.640
C. B. & Q.—Chariton Branch	6.403	\$ 9,046.75	\$ 57,859.217
C. B. & Q.—C. B. & K. C.	29.900	9,046.75	270,131.925
C. M. & St. P.—K. C. Division	14.960	8,154.65	121,908.564
C. R. I. & P.—Southwestern Division	27.820	7,631.80	212,572.670
C. R. I. & P.—St. P. & K. C.	14.630	7,631.80	111,792.795
Webster	234.002		\$ 1,412,902.716
C. G. W.—M. C. & Ft. D.—Main	97.121	\$ 7,339.95	\$ 713,325.834
C. G. W.—Lehigh Branch	12.751	7,339.95	93,696.827
C. & N. W.—Toledo & N. W.	25.000	9,610.40	240,260.000
C. R. I. & P.—Des Moines & N. W.	7.130	7,631.80	54,400.338
Debuque & Sioux City Railway	27.540	7,631.80	209,874.561
Debuque & Sioux City—Omaha Division	2.970	9,610.40	28,540.590
Fort Dodge, Des Moines & Southern	27.210	4,000.00	108,840.000
M. & St. L.—Main Line	25.980	4,514.15	117,123.713
M. & St. L.—Des Moines & Ft. Dodge	31.850	4,514.15	143,779.277
Winnebago	56.900		\$ 494,292.004
C. & N. W.—Iowa, Minn. & N. W.	11.430	9,610.40	109,846.872
C. R. I. & P.—Creston Branch	21.900	7,631.80	166,141.268
C. R. I. & P.—Lakota Branch	4.900	7,631.80	37,446.640
M. & St. L.—Main Line	20.600	4,514.15	92,788.005

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Winnebago	81.056		\$ 665,139.024
C. M. & St. P.—Iowa & Dakota Division	29.750	\$ 8,154.65	\$ 242,800.827
C. M. & St. P.—Davenport & N. W.	2.479	8,154.65	20,141.965
C. M. & St. P.—Iowa & Minn. Division	17.220	8,154.65	140,884.619
C. M. & St. P.—Georgia Branch	9.510	8,154.65	77,500.731
C. M. & St. P.—Milwaukee Division	1.129	7,601.80	8,579.615
C. M. & St. P.—C., Decorah & Minn.	22.979	7,601.80	173,761.846
Woodbury	149.129		\$ 1,304,430.758
C. M. & St. P.—Sioux City Branch	31.000	\$ 8,154.65	\$ 252,820.415
C. M. & St. P.—Sioux City & Dakota	5.630	8,154.65	45,919.679
C. & N. W.—Maple River Branch	45.210	9,610.40	434,486.181
C. & N. W.—Sioux City & Pacific Branch	23.820	9,610.40	228,904.128
C. & N. W.—Hawarden Branch	1.590	9,610.40	15,202.234
C. St. P., M. & O.—Main Line	1.700	14,120.00	23,994.000
Dubuque & Sioux City Railway	6.129	7,601.80	46,603.128
Dubuque & Sioux City—Osawa Branch	25.045	7,601.80	190,357.731
Great Northern Railway	6.800	7,500.00	51,000.000
Sioux City Bridge Co.	1.780	8,000.00	14,320.000
Sioux City Terminal Co.	1.050	10,000.00	10,500.000
Worth	62.422		\$ 461,520.145
C. G. W.—Mason City & Ft. Dodge	16.612	\$ 7,220.45	\$ 120,324.550
C. M. & St. P.—Austin Branch	11.280	8,154.65	91,984.482
C. & N. W.—Iowa, Minn. & N. W.	12.740	9,610.40	122,421.212
C. M. & St. P.—Minn. Division	6.750	7,601.80	51,065.722
M. & St. L.—Main Line	3.400	4,514.15	15,348.311
M. & St. L.—Northwood to Albia	13.300	4,514.15	60,127.295
Wright	130.158		\$ 929,564.552
C. G. W.—Mason City & Ft. D.—Main	32.426	\$ 7,220.45	\$ 235,324.145
C. G. W.—Osaka Division	12.240	7,220.45	88,384.738
C. & N. W.—Toledo & N. W.	23.860	9,610.40	229,309.540
C. M. & St. P.—Cedar Rapids, I. F. & N.	45.110	7,601.80	342,172.695
M. & St. L.—Hampton to Algona	15.540	4,514.15	70,149.891
Totals	10,365.164		\$ 81,250,640.350

TABLE NO. 5—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council August 14, 1924, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa, and Section 2977 of the Supplement to the Code as amended by Chapter 527, Acts of the Thirty-seventh General Assembly:

CLASS "A" RAILROADS

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Railway.
Cedar Rapids & Marion City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Clinton, Davenport & Muscatine Railway.
Des Moines & Central Iowa Railway.
Des Moines City Railway Company.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Illinois Central Railway Co. (Operating Dubuque & Sioux City Ry.)
Iowa Southern Utilities Company.
Mason City & Clear Lake Railroad.
Minneapolis & St. Louis Railroad.
Tama & Toledo Railroad Company.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS

Albia Light & Railway Company.
Atlantic Northern Railway.
Charles City Western Railway Company.
Colfax Northern Railway.
Manchester & Onondaga Railway Company.
Muscatine, Burlington and Southern Railway Company.
Sioux City Terminal Railway.
Tabor & Northern Railway Company.

TABLE NO. 6—RAILWAY EARNINGS AND TAXES

Abstract of Reports of Railway Companies for the Year Ending December 31, 1923

Name of Road	Miles Main Track in Iowa	Railway Operating Revenues for Iowa		Railway Operating Expenses for Iowa		Net Revenue or Loss from Railway Operations for Iowa				Taxes Paid in 1923 in Iowa
		Total	Per Mile	Total	Per Mile	Net Earnings		Net Loss		
						Total	Per Mile	Total	Per Mile	
1—Atchison, Topeka & Santa Fe Ry.	19,800	\$ 1,592,107	\$ 80.916	\$ 1,412,704	\$ 71.026	\$ 179,403	\$ 9.020			\$ 969,066
2—Atlantic Northern Railway Co.	17,070	43,645	2,557	40,786	2,389	2,859	168			2,144
3—Chicago, Burlington & Quincy Ry.	1,355,570	*19,519,773	14.316	17,175,340	12.577	2,374,433	1,739			1,081,176
4—Chicago Great Western Ry.	769,176	13,377,997	17.303	12,161,887	15.812	1,216,110	1,581			433,217
5—Chicago, Milwaukee & St. P. Ry.	1,855,300	27,534,936	14.841	23,352,304	12.587	4,182,632	2,254			1,290,120
6—Chicago & Northwestern Ry.	1,020,590	36,478,387	35.699	28,519,988	27.951	7,928,398	4,892			1,369,756
7—Chicago, Rock Island & Pac. Ry.	2,195,950	29,274,433	13.327	24,580,119	11.145	4,694,313	2,129			1,274,277
8—Chicago, St. Paul, M. & O. Ry.	74,300	1,838,238	24.741	1,531,446	20.612	306,793	4,129			83,282
9—Colfax Northern Ry.	6,017	23,769	3.934	29,432	4.867			\$ 5,613	\$.933	1,036
10—Davenport, R. I. & N. W.	33,910	Included in reports of C., B. & Q. R. R.				Co., and C., M. & St. P. Ry. Co.				axes paid by Lessee
11—Des Moines Terminal Co.	900	Non-operating								
12—Des Moines Union Ry.	4,225	All revenues and expenses transferred to Ry. Co. which are proprietary lines.				C., M. & St. P. Ry. Co. and Wabash				76,249
13—Illinois Central, operating the Dubuque & Sioux City R. R.	716,470	12,363,151	17.255	12,358,075	17.248	5,076	7			489,712
14—Dunleith & Dubuque Bridge Co.	1,010	Operated by the Illinois Central in connection with the Dubuque & S. C. Ry.								20,327
15—Great Northern Ry.	77,800	1,013,973	13.023	722,819	9.884	291,154	3,739			973,118
16—Iowa Transfer Ry.	210	Operating expenses and taxes paid by tenant lines								1,738
17—Manchester & Oneida Ry.	8,028	25,807	3.222	24,538	3.057	1,339	169			1,174
18—Minneapolis & St. Louis R. R.	800,120	7,729,821	9.661	7,078,127	8.846	651,695	814			351,662
19—Missouri Iron Co.	3,140	Non-operating								389
20—Muscatine, Burlington & Southern R. R.	47,770	138,065	2.891	143,310	3.009			5,216	109	69,000
21—Omaha Bridge and Terminal Ry.	500	Operated by the Illinois Central								8,746
22—Sioux City Bridge Co.	789	Leased to C., St. P., M. & O. Ry. Co.								12,034
23—Sioux City Terminal Ry.	2,050	392,319	147.487	245,784	119.895	56,567	27,593			2,849
24—Tabor & Northern Ry.	8,790	31,825	4.076	29,551	3.362	6,274	714			1,161
25—Union Pacific Ry.	3,780	210,137	55.592	216,376	57.239			106,229	28,106	82,247
26—Wabash Railroad	202,792	1,863,498	9.189	2,702,103	13.324			838,005	4,135	993,689
*State Totals and Averages		\$ 9,836,297	\$ 153,396.041	\$ 15,654	\$ 132,454,689	\$ 13,517	\$ 20,941,352	\$ 2,137		\$ 6,849,703

*In addition to the above the C., B. & Q. Ry. Co. reports earnings of \$197,706.00 and expenses of \$268,781.00 over mileage of the D. R. I. & N. W. Ry.

*The per mile earnings and expenses were computed upon the mileage producing earnings, viz.: \$9,799,247.

*Accrued.

*Levied.

Interurban Lines										
1—Albia Light & Railway Co.	7,000	\$ 11,264	\$ 1,609	\$ 24,019	\$ 3,431			\$ 1,156	\$ 1,822	\$ 4,539
2—Cedar Rapids & Iowa City Ry. Co.	44,490	553,625	12,444	397,872	8,943	\$ 155,753	\$ 3,501			24,585
3—Cedar Rapids & Marion City Ry. Co.	21,940	443,591	20,218	327,972	14,949	115,619	5,270			36,004
4—Charles City Western Ry. Co.	23,350	65,008	2,826	55,082	2,359	10,916	468			7,250
5—Clinton, Davenport & Muscatine Ry.	58,320	324,498	5,564	288,240	4,942	36,257	622			16,707
6—Des Moines & Central Iowa R. R. Co.	59,720	709,153	11,875	632,738	10,595	76,415	1,280			27,000
7—Des Moines City Ry. Co.	3,910	104,421	26,709	73,823	18,883	30,598	7,816			7,488
8—Ft. D., D. M. & Southern R. R. Co.	149,120	1,965,584	13,181	1,629,545	10,928	336,032	2,231			105,687
9—Iowa Southern Utilities Co.	30,860	182,541	5,915	129,274	4,189	53,267	1,726			9,641
10—Mason City & Clear Lake R. R. Co.	16,000	181,750	11,317	131,986	8,218	49,764	3,006			9,739
11—Oskaloosa & Buxton Elec. Ry. Co.	2,300	Non-operating								430
12—Tama & Toledo Railroad Co.	3,497	17,005	4,871	22,794	6,518			5,759	1,647	906
13—Waterloo, Cedar Falls & Northern Ry.	108,300	896,104	8,274	828,385	7,649	67,719	625			18,023
State Totals and Averages		528,867	\$ 5,455,561	\$ 10,316	\$ 4,541,730	\$ 8,588	\$ 918,833	\$ 1,728		\$ 267,909

TABLE NO. 7—RAILROAD BUSINESS

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1923

Name of Road	Miles of main Track for System	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1923
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
1—Atchison, Topeka & Santa Fe Ry.	8,956,970	\$ 203,311,792	\$ 22.699	\$ 145,687,273	\$ 16.265	\$ 57,624,520	\$ 6.433	\$ 18,983,092
2—Chicago, Burlington & Quincy Ry.	9,052,340	171,270,661	18.920	135,463,572	14.964	35,807,188	3.956	11,977,675
3—Chicago Great Western Ry.	1,407,576	28,256,443	20.075	25,251,446	17.940	3,004,997	2.135	879,152
4—Chicago, Milwaukee & St. P. Ry.	10,542,180	169,628,338	16.090	134,090,238	12.806	34,629,110	3.285	8,412,277
5—Chicago & Northwestern Ry.	8,391,060	169,425,965	19.119	132,507,531	15.792	37,918,434	4.527	9,277,409
6—Chicago, Rock Island & Pacific Ry.	7,175,240	124,628,440	17.369	100,272,894	13.975	24,355,547	3.394	5,503,607
7—Chicago, St. Paul, M. & O. Ry.	1,679,300	28,363,234	16.889	23,516,147	14.003	4,847,087	2.886	1,730,041
8—Illinois Central, operating the Dubuque & Sioux City R. R.	4,657,050	168,141,589	35.565	135,592,430	28.436	32,579,161	7.129	12,067,387
9—Great Northern Ry.	7,866,990	120,077,772	15.263	86,750,523	11.027	33,327,248	4.236	9,113,227
10—Minneapolis & St. Louis R. R.	1,536,350	16,524,961	10.756	14,288,701	9.300	2,236,260	1.455	790,884
11—Union Pacific Ry.	3,657,540	117,479,916	32.130	79,094,061	21.635	38,385,855	10.495	4,144,181
12—Wabash Railroad	2,112,142	66,617,036	31.540	52,033,495	24.635	14,583,542	6.905	2,470,800
*State Totals and Averages		\$ 1,374,726,747	\$ 20.508	\$ 1,065,427,324	\$ 15.894	\$ 309,299,423	\$ 4.614	\$ 85,439,732

TABLE NO. 8—REPORTS BY YEARS

Comparative Statement of Taxable Valuations of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1924 Inclusive

Date Reported	Miles of Road	Taxable Value		Gross Earnings		Net Earnings or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	8,298.0000	\$ 43,271,008	\$ 5,214	\$ 36,365,664	\$ 4,390	\$ 9,515,947	\$ 1,147			\$ 1,194,657.00
1890	8,300.0000	42,858,840	5,189	37,462,779	4,536	11,885,600	1,439			1,302,582.00
1891	8,377.0000	44,558,606	5,319	37,689,558	4,522	10,986,373	1,312			1,245,344.00
1892	8,403.0000	44,666,157	5,316	44,416,488	4,810	12,625,800	1,503			1,246,224.00
1893	8,478.0000	44,869,784	5,292	44,284,053	5,223	12,736,553	1,502			1,322,532.00
1894	8,477.0000	44,873,686	5,292	42,634,972	5,029	12,467,668	1,470			1,403,785.00
1895	8,481.0000	44,376,542	5,232	35,874,444	4,230	10,395,300	1,222			1,335,625.00
1896	8,487.0000	44,381,211	5,229	37,653,442	4,438	12,575,952	1,481			1,377,678.00
1897	8,481.0000	44,373,916	5,252	39,622,290	4,671	12,420,303	1,465			1,382,564.00
1898	8,474.0000	44,438,782	5,244	41,335,093	4,877	13,403,424	1,582			1,383,968.00
1899	8,518.0000	44,550,129	5,230	46,202,903	5,424	15,532,068	1,823			1,404,651.00
1900	9,236.0000	46,008,510	4,981	49,549,679	5,364	15,566,967	1,685			1,424,134.00
1901	9,336.0000	47,071,358	5,042	52,354,817	5,607	15,091,072	1,616			1,509,370.00
1902	9,414.0000	51,307,950	5,449	56,079,948	6,018	16,400,075	1,766			1,563,492.87
1903	9,725.8173	56,541,513	5,814	56,466,805	5,955	17,134,102	1,807			1,623,496.46
1904	9,799.6363	57,535,160	5,871	58,466,340	6,019	15,076,163	1,552			1,874,419.17
1905	9,799.2283	58,190,189	5,937	57,396,848	5,857	15,345,574	1,566			2,141,833.83
1906	9,827.0393	62,337,199	6,343	62,792,307	6,403	19,258,593	1,964			2,089,351.74
1907	9,824.2203	63,334,120	6,447	69,791,348	7,114	21,890,793	2,231			2,211,682.18
1908	9,876.8200	63,457,616	6,425	73,081,792	7,451	18,919,330	1,966			2,312,742.68
1909	9,878.7300	63,663,895	6,445	67,767,032	6,870	17,939,211	1,819			2,412,724.79
1910	9,794.2570	63,739,447	6,506	72,189,276	7,378	16,144,593	1,651			2,505,375.51
1911	9,858.2300	65,824,482	6,678	78,444,295	7,959	15,028,007	1,526			2,627,509.25
1912	9,868.9620	65,951,446	6,671	77,084,583	7,913	16,986,595	1,724			2,721,391.95
1913	9,946.1810	78,559,293	7,979	81,667,971	8,325	17,282,849	1,767			2,852,488.00
1914	9,973.2310	78,669,112	7,868	87,815,833	8,819	20,663,997	2,075			3,138,504.27
1915	9,998.4560	78,880,376	7,875	89,950,216	8,999	23,662,401	2,310			3,596,436.26
1916	10,029.3830	78,865,593	7,863	89,065,425	8,879	22,672,467	2,261			3,654,123.00
1917	9,986.8900	78,701,879	7,885	99,818,933	10,001	27,445,263	2,759			3,918,030.00
1918	9,911.8170	78,725,282	7,943	104,606,600	10,554	22,079,050	2,227			4,271,351.00
1919	9,895.8870	78,554,672	7,938	119,315,481	12,057	4,407,361	445			4,604,690.00
1920	9,843.0650	78,521,046	7,977	136,309,798	13,838	6,681,273	679			4,962,946.40
1921	9,842.0600	79,334,003	8,063	159,198,927	16,175			\$ 9,887,224	\$ 964	5,096,407.05
1922	9,847.8180	78,916,467	8,014	148,723,181	15,102	9,081,623	923			6,396,268.00
1923	9,843.5000	78,721,621	7,997	144,447,534	14,674	17,827,964	1,811			6,978,306.00
1924	9,836.2970	78,670,591	7,998	153,396,041	15,595	20,941,332	2,129			6,849,703.00

This table shows the aggregate taxable value and the average taxable value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding.

Note—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council, e. g., the tax reported in 1906 was levied on 9,799.6363 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

As finally determined by the Federal Court.

TABLE NO. 9—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed
Against Said Companies by the Executive Council, August 18,
1924, at 98.625 Mills on the Dollar of Taxable Property.

Name of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Allied Refining Co., Tulsa, Oklahoma	\$ 2,000.00	\$ 500.00	\$ 49.31
American Cotton Oil, 239 W. 30th St., N. Y. City, N. Y.	800.00	200.00	19.73
American Linseed Co., 297 4th Ave., New York City, N. Y.	9,032.00	2,258.00	222.70
American Refrigerator Transit Co., St. Louis, Mo.	22,800.00	5,700.00	562.16
American Sugar Refining Co., 117 Wall St., N. Y. City	336.00	84.00	8.25
American Tank Line of The Grasselli Chemical Co., Cleveland, Ohio	4,000.00	1,000.00	98.63
Archer Daniels Midland Despatch Co., Minneapolis, Minn.	800.00	200.00	19.73
Armour and Company, Chicago, Illinois	67,858.00	16,964.50	1,673.22
Arms-Yager Railway Car Co., Chicago, Ill.	400.00	100.00	9.86
Atlas Powder Co., Wilmington, Delaware	4,000.00	1,000.00	98.62
Balfour, Williamson & Co., New York City, New York	224.00	56.00	5.52
Barnsdall Refining Co., Tulsa, Oklahoma	22,400.00	5,600.00	552.30
Barrett Company, New York City, New York	5,600.00	1,400.00	138.08
Caddo Central Oil & Refining Co., Shreveport, La.	24,400.00	6,100.00	601.61
California Dispatch Line, San Francisco, Cal.	560.00	140.00	13.80
Central Chemical Co., Chicago, Illinois	133.33	33.33	3.30
Central Commercial Co., Chicago, Illinois	303.20	75.80	7.48
Champlain Refining Co., Enid, Okla.	28,000.00	7,000.00	690.38
Chestnut & Smith Corporation, Tulsa, Okla.	8,000.00	2,000.00	197.25
Chicago, New York & Boston Refrigerator Co., Chicago, Ill.	5,250.00	1,312.50	129.45
Cosden & Company, Tulsa, Okla.	105,840.00	26,460.00	2,609.60
Crystal Car Line, Chicago, Ill.	130.00	32.50	3.20
Cudahy Packing Co., Chicago, Ill.	18,024.00	4,506.00	446.59
Cushing Refining Co., Cushing, Okla.	4,000.00	1,000.00	98.63
Darling & Co., Chicago, Ill.	316.00	79.00	7.79
Decker, Jacob E. & Sons, Mason City, Iowa	5,100.00	1,275.00	125.75
Dold Refrigerator Car Line, Buffalo, N. Y.	15,978.00	3,994.50	392.95
Dupont, E. I. De Nemours & Co., Wilmington, Del.	1,000.00	400.00	39.45
El Dorado Refining Co., El Dorado, Kans.	6,656.00	1,664.00	164.11
Emlenton Refining Co., Emlenton, Pa.	344.00	86.00	8.48
Empire Refineries, Bartlesville, Okla.	102,400.00	25,600.00	2,524.80
Fleischmann Transportation Co., Chicago, Ill.	2,368.00	592.00	58.89
Fruit Growers Express, Washington, D. C.	21,000.00	5,250.00	517.78
General Chemical Co., New York, N. Y.	430.64	107.66	10.62
General Electric Co., Schenectady, N. Y.	100.00	25.00	2.47
Gillespie, L. C. & Sons, New York, N. Y.	1,200.00	300.00	29.60
Gilliland Oil Co., Tulsa, Okla.	516.00	129.00	12.72
Gulf Refining Co., Pittsburgh, Pa.	5,352.00	1,338.00	131.96
Heinz, H. J. Company, Pittsburgh, Pa.	4,680.00	1,172.50	115.65
Hercules Powder Co., Wilmington, Del.	2,000.00	500.00	49.31
Illinois Oil Co., Rock Island, Ill.	16,000.00	4,000.00	394.50
Imperial Oil, Limited, South Sarnia, Ontario	64.00	16.00	1.56
Indian Refining Co., Lawrence, Ill.	362.40	90.60	8.94
Kansas Co-operative Refining Co., Kansas City, Mo.	706.40	176.60	17.42
Keith Railway Equipment Co., Chicago, Ill.	4,376.00	1,094.00	107.90
Kellogg Products, Inc., Buffalo, N. Y.	40.00	10.00	1.00
Libby, McNeill & Libby, Chicago, Ill.	143.40	35.85	3.53
Liquids Despatch Line, Chicago, Ill.	600.00	150.00	14.79
Live Poultry Transit Co., Chicago, Ill.	6,800.00	1,700.00	167.66
Louisiana Oil Refining Corporation, Shreveport, La.	6,624.00	1,656.00	163.32
Magnolia Petroleum Co., Dallas, Texas	1,104.00	251.00	24.75
Marland Refining Co., Ponca City, Okla.	6,600.00	1,650.00	162.73
Menasha Wooden Ware Co., Menasha, Wis.	900.00	225.00	22.19
Menasha Refining Co., Inc., Wilmington, Del.	16,200.00	4,050.00	399.43
Merchant's Despatch, Inc., Denver, Colo.	800.00	200.00	19.73
Midwest Refining Co., Denver, Colo.	800.00	200.00	19.73
Mineral Point Zinc, Chicago, Ill.	800.00	200.00	19.73
Minnesota Linseed Oil Co., Minneapolis, Minn.	7,584.00	1,896.00	187.00
Mutual Oil Co., Kansas City, Mo.	400.00	100.00	9.86
Mutual Refining Co., Warren, Pa.	10,400.00	2,600.00	256.40
National Pipe Line Co., Cleveland, Ohio	256.00	64.00	6.31
National Zinc Co., New York City, N. Y.	5,080.00	1,270.00	125.25
North America Oil & Refining Co., Oklahoma City, Okla.	3,600.00	900.00	88.76
Northern Refrigerator Car Co., Cudahy, Wis.	320.00	80.00	7.89
Ohio Valley Refining Co., St. Marys, W. Va.	3,600.00	900.00	88.76
Oil State Refining Co., Enid, Okla.	262,800.00	65,700.00	6,479.66
Pacific Fruit Express Co., San Francisco, Cal.			

TABLE NO. 9—Continued

Name of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Penn American Refining Co., Oil City, Pa.	235.20	58.80	5.80
Philadelphia Quartz Co., Philadelphia, Pa.	133.30	33.30	3.28.00
Phillips Petroleum Co., Bartlesville, Okla.	9,600.00	2,400.00	236.70
Pierce Pipe Line, New York City, N. Y.	14,000.00	3,500.00	345.20
Proctor & Gamble Transportation Co., Cincinnati, Ohio	1,160.00	290.00	28.60
Producers & Refiners Corporation, Denver, Colo.	56,000.00	14,000.00	1,380.71
Prouty-Bowler Soap Co., Des Moines, Iowa	800.00	200.00	19.73
Pure Oil Co., Columbus, Ohio	174,400.00	43,600.00	4,300.05
Roxana Petroleum, St. Louis, Mo.	8,800.00	2,200.00	218.95
St. Louis Independent Packing Co., St. Louis, Mo.	120.00	30.00	2.95
Sapulpa Refining Co., Sapulpa, Okla.	8,000.00	2,000.00	197.25
Shaffer Oil & Refining Co., Chicago, Ill.	22,400.00	5,600.00	552.30
Shell Company of California, San Francisco, Cal.	1,600.00	400.00	39.45
Sinclair Refining Co., Chicago, Ill.	26,000.00	6,500.00	637.63
Skelly Oil Co., Tulsa, Okla.	17,448.00	4,362.00	430.20
Southern Cotton Oil Co., New York, N. Y.	300.00	75.00	7.40
Spencer & Kellogg & Sons, Inc., Buffalo, N. Y.	4,480.00	1,120.00	110.46
Standard Tank Car Co., Masury, Ohio	98,400.00	24,600.00	2,426.18
Swift Refrigerator Transportation Co., Chicago, Ill.	71,520.00	17,880.00	1,763.41
Taylor Lowenstein & Co., Mobile, Ala.	48.00	12.00	1.20
Texas Company, Houston, Texas	63,656.00	15,914.00	1,569.52
Tidal Refining Co., Tulsa, Okla.	10,880.00	2,720.00	268.25
Tidal Western Oil Corporation, Tulsa, Okla.	2,312.00	578.00	57.00
Transcontinental Oil Co., Pittsburgh, Pa.	3,200.00	800.00	78.00
Union Oil Co. of California, Los Angeles, Cal.	1,056.00	264.00	26.04
Union Refrigerator Transit Co., Milwaukee, Wis.	15,200.00	3,800.00	374.78
Union Tank Car Co., New York City, N. Y.	167,272.00	41,818.00	4,124.30
U. S. Industrial Alcohol Co., New York City, N. Y.	16,640.00	4,160.00	410.30
Wadham's Oil Co., Milwaukee, Wis.	168.00	42.00	4.14
Warren Refining Co., Warren, Pa.	600.00	150.00	14.79
Waverly Oil Works Co., Pittsburgh, Pa.	800.00	200.00	19.73
White Oil Corporation, Houston, Texas	5,600.00	1,400.00	138.08
Wilson Car Lines, Chicago, Ill.	17,280.00	4,320.00	426.06
Total			\$42,066.15

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Taxable Value of Express Property as Fixed by the Executive Council August 18, 1924

Counties	Mileage	Aggregate Taxable Value
Adair	27,304	\$ 1,190.33
Adams	28,802	960.56
Allamore	64,709	2,070.40
Appanoose	145,906	4,790.09
Arundel	34,000	1,110.06
Benton	101,320	2,541.34
Black Hawk	155,003	4,979.30
Boone	122,983	3,302.12
Bremer	93,117	2,779.74
Buchanan	70,303	2,052.08
Buena Vista	96,070	3,074.24
Buier	704,862	3,320.62
Calhoun	115,368	3,090.60
Carroll	119,276	2,815.23
Cass	71,192	2,076.86
Cedar	100,000	2,632.60
Cerro Gordo	144,070	4,020.44
Cherokee	57,319	1,830.72
Chickasaw	58,800	1,882.71
Clarke	40,439	1,485.44
Clay	130,130	2,924.90
Clayton	123,300	4,021.32
Clinton	177,693	4,888.44
Crawford	120,000	5,088.06
Dallas	122,550	3,071.60
Davis	68,407	2,004.62
DeCATUR	96,712	3,004.78
Delaware	100,000	2,400.04
Des Moines	77,976	2,401.23
Dickinson	20,070	1,002.34
Dubuque	122,326	3,046.75
Emmet	71,940	2,060.08
Fayette	137,791	3,041.45
Floyd	64,800	2,000.30
Franklin	100,317	2,402.14
Fremont	70,400	2,000.00
Greene	75,790	2,414.96
Grundy	68,422	2,000.50
Guthrie	70,300	2,001.32
Hamilton	81,300	2,004.00
Hancock	100,650	2,400.80
Hardin	148,554	4,702.32
Harrison	114,320	2,600.00
Henry	75,602	2,421.21
Howard	39,001	1,249.00
Humboldt	80,070	2,000.00
Ida	40,380	1,200.16
Iowa	57,800	1,811.20
Jackson	80,800	2,072.00
Jasper	320,712	4,000.74
Jefferson	87,500	2,801.60
Johnson	91,070	2,011.74
Jones	95,800	2,000.00
Keokuk	113,913	4,002.32
Kossuth	144,000	4,000.00
Law	130,000	4,100.00
Linn	100,100	4,012.00
Louisia	90,718	2,004.07
Luzerne	40,166	2,228.50
Lyon	110,600	3,332.80
Madison	72,245	2,100.84
Mahaska	120,716	5,001.91
Marion	122,917	3,001.00
Marshall	148,778	4,754.50
Mills	99,127	3,191.88
Mississippi	71,545	2,007.04
Monroe	118,700	2,000.00
Montgomery	172,377	3,002.22
Muscatine	48,427	1,549.66
Nashua	120,778	4,100.00
O'Brien	96,300	3,000.00
Oceola	57,000	1,843.30

TABLE NO. 10—Continued

Counties	Mileage	Aggregate Taxable Value
Page		
Palo Alto	101,302	2,540.70
Plymouth	75,770	2,400.00
Pocahontas	113,120	2,610.84
Polk	91,000	2,014.80
Pottawattamie	217,964	7,904.80
Poweshiek	286,102	8,091.40
Ringgold	96,000	2,073.00
Sac	70,800	2,550.50
Scott	137,550	3,140.50
Shelby	125,000	4,000.00
Sion	90,704	3,000.41
Story	147,480	4,710.30
Tama	147,003	4,446.05
Taylor	136,003	4,435.00
Union	40,797	1,045.10
Van Buren	90,000	2,113.55
Wapello	80,300	2,000.00
Warren	118,457	3,770.00
Washington	112,139	3,000.00
Wayne	109,449	4,110.37
Webster	94,133	2,512.54
Winnebago	231,070	7,307.20
Winnebuck	56,500	1,070.10
Woodbury	87,500	2,004.72
Worth	146,200	4,001.20
Wright	92,447	1,008.30
	130,118	4,102.70
Totals	10,200,700	\$20,488.00

The taxable value per mile was fixed at \$2.00.

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair Light & Power Co., Russell H. Luther, Adair, Iowa— Dallas Madison Punk	56.25 2.75 2.50	261.00 — —	15,115.25 717.75 912.50
Total	61.50	—	16,745.50
Albia Light & Railway Co., E. F. Buhlman, Centerville, Iowa— Monroe	17.00	300.00	5,100.00
Alford Electric Co., Conrad Johnson, Alford, Iowa— Oswego	.60	150.00	90.00
Ames-Ontario Transmission Line, F. F. Hopkins, Ames, Iowa— Story	1.60	117.00	187.20
American Utilities Corporation, D. D. Bentzinger, Burlington, Iowa—			
Des Moines Henry Kokuk Lehigh Malaska Pawnee Wapello Washington	30.60 14.00 17.25 22.50 1.50 1.00 2.50	250.00 — — — — — —	7,650.00 5,200.00 8,912.50 5,625.00 375.00 250.00 625.00
Total	109.75	—	47,427.50
Boonville Electric, J. J. Bostman, Montecma, Iowa— Pawnee	12.00	125.00	1,470.00
Bigelow, Minn. Municipal Transmission Co., Otto H. Lindemann, Bigelow, Iowa— Oscoda	7.75	115.00	891.25
Blencoe Electric Light Co., E. H. Williams, Blencoe, Iowa— Moberly	8.00	95.00	760.00
Boone Story Light & Power Co., C. Rimathie, Slater, Iowa— Boone Story	9.50 11.50	130.00 —	1,235.00 1,485.00
Total	14.00	—	1,820.00
Blue Ridge Electric Co., D. H. Marquardt, Van Meter, Iowa— Dallas Madison	2.40 1.50	125.00 —	300.00 194.54
Total	4.18	—	514.54
Bright, Mulvihill & Reynolds Transmission Co., P. J. Bright, Salix, Iowa— Woodbury	.50	137.00	68.50
Britt Light & Power Co., Carl B. Myers, Cedar Rapids, Iowa— Hancock Kossuth	26.00 17.75	150.00 —	3,900.00 1,667.50
Total	38.75	—	5,567.50
Bulgar Valley Electric Co., C. V. Kossey, De Sota, Iowa— (Delinquent)	2.50 2.00	300.00 —	750.00 600.00
Dallas Madison	2.50 2.00	300.00 —	750.00 600.00
Total	8.10	—	1,560.00

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Burlington Railway & Light Co., D. D. Bentzinger, Burlington, Iowa— Kokuk Malaska Pawnee	45.50 2.50 2.75	130.00 — —	5,915.00 325.00 362.50
Total	48.75	—	7,112.50
Burnside Electric Light & Power Co., H. W. Schwendeman, Burnside, Iowa— Webster	18.00	130.00	2,340.00
Busey Electric Co., Grant Maddy, Busey, Iowa— Marion Monroe	2.00 1.00	161.00 —	322.00 161.00
Total	1.00	—	483.00
Calmar Electric Co., J. F. Miller, Clermont, Iowa— Winnebago	28.00	250.00	7,000.00
Cambridge Light, Heat & Power Co., (Delinquent) Roy Davis, Cambridge, Iowa— Story	4.50	200.00	900.00
Carlson-Gleason Electric Co., C. W. Carlson, Fairbairn, Iowa— Calhoun	200.00	17.50	3,500.00
Case Electric Co., Charles J. Heller, Ladoga, Iowa— Iowa	5.5	125.00	687.50
Cass Light & Power Co., L. S. Fairchild, Webster City, Iowa— Hamilton	10.7	25.00	1,275.00
Cedar Rapids Light Transmission Co. of Fonda, J. W. Clancy, Fonda, Iowa— Pocahontas	4.00	130.00	520.00
Cherokee Electric Co., Alexander A. Boyd, Michigan City, Ind.— Cherokee	1.00	144.00	1,440.00
Chillicothe Electric Co., C. E. Gulbranson, Albert City, Iowa— Boone Vista	7.00	130.00	1,500.00
Citizens Gas & Electric Co. of Council Bluffs, F. J. Moylan, Council Bluffs, Iowa— Pottawattamie	2.50	137.00	342.50
Citizen's Gas & Electric Co., H. B. Marquardt, Waterloo, Iowa— Black Hawk Bureau Buchanan Butler Cerro Gordo Chickasaw Floyd Franklin Grundy	30.75 45.50 7.50 54.00 1.64 2.50 36.41 17.80 19.50	470.00 — — — — — — — —	14,475.00 22,500.00 3,375.00 1,164.00 608.50 15,117.70 2,412.00 2,685.00 2,685.00
Total	264.30	—	123,574.00
Clark, Harry, Private Transmission Line, (Delinquent) Harry Clark, Falon— Greene			36.00
Clear Lake Electric Line, R. M. Howerton, Jewell, Iowa— Hamilton	7.00	125.00	875.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Clinton, Davenport & Muscatine Ry. Co., H. E. Little, Davenport, Iowa— Clinton	.3	97.00	30.07
Clinton Township Electric Service, L. T. Quirk, Wall Lake, Iowa— Sac	9.9	130.00	1,270.00
Coifax Electric Light Co., M. G. Linn, Des Moines, Iowa— Jasper	4.30	95.00	407.50
Collins Electric Co., C. E. Lookingbill, Maxwell, Iowa— Story	5.00	100.00	500.00
Community Light & Power Co., Glen L. Woods, Altoona, Iowa— Polk	5.50	130.00	715.00
Community Light & Power Co., Franklin Halbach, Moneta, Iowa— Clay	11.25	117.00	1,310.25
O'Brien	3.87		425.70
Total	15.12		\$ 1,735.94
Concord Electric Co., C. G. Lawhorn, Garcer, Iowa— Hancock	22.00	\$ 123.00	\$ 2,706.00
Coon-Valley Electric Co., John Lege, Yetter, Iowa— Calhoun	7.00	111.00	777.00
Sac	11.00		1,221.00
Total	18.00		\$ 1,998.00
Consumers Power Co., A. H. Latimer, Oange, Iowa— Howard	35.25	\$ 300.00	10,575.00
Mitchell	33.87		10,161.00
Total	69.12		\$ 20,736.00
County Line Electric Co., Thos. E. McMahon, Gilmore City, Iowa— Humboldt	10.00	\$ 111.00	1,110.00
Pocahontas	.20		27.75
Total	10.20		\$ 1,137.75
Creson Light & Power Co., E. J. Gilmore, Algona, Iowa— Kossuth	9.00	\$ 123.00	1,107.00
Crooks Light & Power Co., Paul H. Anderson, Harcourt, Iowa— Webster	15.25	123.00	1,875.75
Cumberland, Massena & Bridgewater High Line, J. W. White, Cumberland, Iowa— Adair	1.30	300.00	300.00
Cass	22.00		4,400.00
Total	12.50		\$ 4,700.00
Dallas County Transmission Co., Claude Shields, Dallas Center, Iowa— Dallas	1.51	\$ 91.00	137.44
Denmark Telephone & Light Line, F. W. Little, Denmark, Iowa— Lee	17.00	122.00	1,674.00
Des Moines Electric Co., M. G. Linn, Des Moines, Iowa— Jasper	30.00	2.50	11,400.00
Marion	9.44		2,402.75
Polk	50.79		14,000.57
Total	78.45		\$ 29,772.92

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Dodges Point Transportation Co., Hugh H. Shephard, Mason City, Iowa— Cerro Gordo	4.30	75.00	322.50
Dodge Township Electrical Co., C. A. Pollard, Boone, Iowa— Boone	5.50	125.00	687.50
Doon Electric Co., Chas. D. Doon, Doon, Iowa— Lyon	4.00	31.00	124.00
Sioux	1.00		51.00
Total	5.00		\$ 422.00
Doran Nelson Electric Co., Geo. A. Nelson, Boone, Iowa— Boone	50.0	110.00	5,500.00
Dubuque Electric, L. S. Purcell, Dubuque, Iowa— Dubuque	9.50	90.00	855.00
Duncombe Light & Power Co., D. Marice, Webster City, Iowa— Hamilton	5.75	91.00	523.25
Eagle Grove Farmers Transmission Line, Geo. H. Gross, Eagle Grove, Iowa— Wright	1.00	95.00	95.00
East Center Electric Co., No. 3, I. M. Reed, Okaloosa, Iowa— Mahaska	4.00	120.00	480.00
Eastern Iowa Electric Co., Lloyd S. Purcell, Dubuque, Iowa— Delaware	4.00	285.00	1,140.00
Dubuque	54.25		13,475.00
Jackson	1.40		280.00
Total	60.30		\$ 17,185.00
Eastern Progressive Electric Co., J. M. Van Wyk, Hull, Iowa— Sioux	5.00	\$ 117.00	\$ 585.00
East La Verne Light & Power Co., E. C. Marty, La Verne, Iowa— Humboldt	.25	122.00	30.50
Kossuth	2.18		267.43
Total	2.40		\$ 497.93
Elkhart Farmers Electric Co., H. I. Dondelay, Elkhart, Iowa—(Delapointe) Polk	2.75	231.00	635.25
Elk Township Rural Electric Co., Peter Josten, Klumme, Iowa— Hancock	2.50	122.00	305.00
Emmet County Light & Power Co., (Property of Iowa Falls Electric Co.) E. H. Alwood, Armstrong, Iowa— Emmet	27.00	120.00	3,240.00
Emmet Township Electric Co., J. C. Pitschow, Estherville, Iowa— Emmet	2.00	100.00	200.00
Essex Light & Power Co., Oscar Nelson, Essex, Iowa— Page	.75	75.00	56.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Evergreen Mutual Electric Light & Power Co., Geo. M. Nelson, Goldfield, Iowa—			
Humboldt	1.20	79.00	117.00
Wright	7.00		546.00
Total	8.20		663.00
Farmers Electric, F. M. Bowen, Hudson, Iowa—			
Black Hawk	25.15	120.00	3,018.75
Grundy	2.50		225.00
Total	27.65		3,243.75
Farmers Electric Co., J. F. McCalla, North English, Iowa—			
Iowa	2.30	128.00	430.50
Farmers Electric Co., R. V. Upmeyer, Garner, Iowa—			
Hancock	8.75	125.00	1,093.75
Farmers Electric Co., A. Henderson, Paulina, Iowa—			
O'Brien	32.50	117.00	2,800.50
Farmers Electric Co. Div. "A," J. P. Welton, Lake View, Iowa—			
Sac	1.50	106.00	159.00
Farmers Electric Co. No. 1, Homer Prime, Okmooosa, Iowa—			
Malaska	4.00	117.00	468.00
Farmers Electric Light Co., Emanuel Anderson, Boxholm, Iowa—			
Boone	29.75	130.00	3,867.50
Greene	1.75		157.50
Webster	1.75		227.50
Total	42.25		4,252.50
Farmers Electric Light & Power Co., Ernest Eilers, Tippecanoe, Iowa—			
Cedar	3.25	117.00	380.25
Farmers Electric Light & Power Co., J. A. Anderson, Harcourt, Iowa—			
Boone	1.00	117.00	117.00
Greene	5.50		643.50
Webster	7.25		848.75
Total	13.75		1,609.25
Farmers Electric Light & Power Co., Walter Peterson, Pomeroy, Iowa—			
Pocahontas	24.00	123.00	2,952.00
Farmers Electric Light & Power Co. of Wall Township, Fred F. Lange, Lake View, Iowa—			
Sac	5.00	123.00	615.00
Farmers Electric Light Co. of Wolf, Iowa, J. C. Peterson, Ogden, Iowa—			
Boone	22.00	130.00	2,860.00
Farmers Electric Line Co., Rudolph Stoltenberg, Walcott, Iowa—			
Scott	2.50	111.00	277.50
Farmers Electric Line No. 2, Herman Rein, Beaman, Iowa—			
Grundy	14.7	106.00	1,558.20
Farmers Electric Line No. 2, E. J. Akin, Grundy Center, Iowa—			
Grundy	12.7	95.00	1,207.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Light & Power Co., Fred C. Colby, Sergeant Bluffs, Iowa—			
Woodbury	3.25	123.00	399.75
Farmers Light & Power Co., C. C. Swartzenhuber, Kalona, Iowa—			
Iowa	6.50	111.00	721.50
Johnson	10.10		1,089.50
Washington	9.00		920.00
Total	25.60		2,731.00
Farmers Mutual Electric Co., E. G. Gaskill, Corwith, Iowa—			
Hancock	2.00	111.00	222.00
Farmers Mutual Light & Power Co., W. E. McGowan, Goldfield, Iowa—			
Humboldt	11.00	91.00	1,001.00
Wright	7.00		637.00
Total	18.00		1,638.00
Farmers Transmission Co., Geo. Dohrmann, Hampton, Iowa—			
Franklin	4.50	130.00	585.00
Ft. Dodge, Des Moines & Southern R. R. Co., F. M. Johnston, Boone, Iowa—			
Boone	1.20	625.00	1,143.00
Polk	1.70		1,079.50
Webster	4.50		2,857.50
Total	7.40		5,080.00
Ft. Dodge Gas & Electric Co., Mark Anderson, Ft. Dodge, Iowa—			
Webster	17.50	117.00	2,047.50
Fordick Electric Service Co., L. B. Fordick, Kalona, Iowa—			
Washington	2.50	111.00	277.50
Fresh, Charles, Light & Power Co., Charles Fresh, Jessup, Iowa—			
Black Hawk	1.20	123.00	147.60
Buchanan	14.50		1,755.00
Total	15.70		1,902.60
Garfield Ridge Electric Line, Albert Abele, Garner, Iowa—			
Hancock	6.50	123.00	799.50
Garwin Electric Co., H. J. Williams, Garwin, Iowa—			
Tama	7.00	100.00	700.00
Gilbert Electric Co., O. A. Johnson, Gilbert, Iowa—			
Story	7.75	126.00	982.50
Grant Township & County Line, (Delinquent) J. E. Ralston, Sheldon, Iowa—			
O'Brien	1.25	200.00	250.00
Sioux	5.25		1,050.00
Total	6.50		1,300.00
Green Mountain Electric Transmission Line, W. J. Lynch, Green Mountain, Iowa—			
Marshall	7.75	123.00	952.25
Tama	5.50		663.25
Total	13.25		1,615.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Grundy Center Electric Co., J. B. Calderwood, Grundy Center, Iowa—	2.25	15.74	168.75
Hammond, R. E. & A. I. Chow Private Transmission Co., H. E. Hammond, Atlantic, Iowa—			22.50
Hardin Township Electric Co., Geo. G. Pyle, Iowa Falls, Hardin	1.50	125.00	264.50
Harmony Power & Light Co., H. H. Holberg, Spencer, Iowa—			
Clay	30.50	125.00	2,484.00
Hatch, H. C. Transmission Co., H. C. Hatch, George, Iowa—			
Lyon	15.50	125.00	1,906.50
Osceola	8.50		1,048.50
Total	24.00		\$ 2,902.00
Hawkeye Electric Power Co., J. T. Marron, Davenport, Iowa—			
Cedar	10.00	\$ 182.50	1,820.00
Clinton	42.00		7,128.00
Jackson	5.50		960.47
Muscatine	14.50		2,502.33
Scott	69.40		12,761.00
Total	141.50		\$ 25,099.50
Henderson Light & Power Co., M. Henderson, Jewell, Iowa—			
Hamilton	23.00	195.00	2,484.00
Hi-Line Light & Power Co., J. C. H. Jensen, Brayton, Iowa—			
Audubon	5.00	125.00	615.00
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center, Iowa—			
Grundy	4.8	100.00	450.00
Holstein Service Co., H. G. Entrikin, Holstein, Iowa—			
Ida	8.00	125.00	1,000.00
Hopkinton Electric Light & Power Plant, W. A. Milroy, Hopkinton, Iowa—			
Delaware	16.50	117.00	1,930.50
Horton Township Electric Co., A. H. Hatfield, Och- Cyrian, Iowa—			
Osceola	6.00	125.00	728.00
Ida Grove Electric Co., R. C. Clifton, Ida Grove, Iowa—			
Ida	.50	144.00	80.84
Incorporated Town of Larrabee Transmission Co., H. Hocken, Larrabee, Iowa—			
Cherokee	15.00	111.00	1,665.00
Interstate Power Co. of Wisconsin, A. G. Cooper, Chi- cago, Ill.—			
Allamakee	41.14	275.00	10,427.50
Buchanan	9.50		2,562.50
Clayton	32.50		8,562.50
Payette	3.50		890.50
Howard	.50		271.25
Winnebago	56.00		15,022.50
Total	121.80		\$ 69,427.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa City Light & Power Co., H. E. Little, Davenport, Iowa—	13.50	117.00	1,590.10
Iowa Electric Co., Carl B. Meyers, Cedar Rapids, Iowa—			
Adair	4.80	215.00	1,272.50
Buchanan	8.10		2,081.50
Cass	9.60		2,046.00
Cedar	14.10		4,420.00
Clinton	42.30		10,560.00
Delaware	42.30		13,561.50
Dubuque	25		78.75
Grove	4.20		1,068.00
Guthrie	44.71		14,982.45
Iowa	50.10		10,800.00
Jackson	20.01		2,736.00
Jefferson	25.25		7,008.75
Johnson	20.50		6,472.25
Jones	106.71		22,656.15
Keokuk	12.00		7,220.40
Louis	2.00		1,132.00
Muscatine	6.27		1,407.35
Poweshiek	30.25		3,252.50
Scott	9.20		2,508.00
Van Buren	20.00		6,218.00
Washington	10.00		2,402.40
Total	486.07		\$ 128,112.05
Iowa Falls Electric Co., Carl B. Myers, Cedar Rapids, Iowa—			
Benton	4.27	\$ 300.00	1,211.00
Black Hawk	2.00		780.00
Cerro Gordo	6.00		1,300.00
Franklin	26.77		7,800.00
Grundy	24.50		7,470.00
Hamilton	27.07		9,000.00
Hancock	10.54		3,161.00
Hardin	14.25		4,020.00
Wright	28.00		8,075.00
Total	169.90		\$ 57,988.00
Iowa Gas & Electric Co., Thos. B. Carson, Davenport, Iowa—			
Henry	42.30	\$ 200.00	12,600.00
Jefferson	4.00		800.00
Keokuk	40.00		8,100.00
Louis	21.80		5,260.00
Washington	12.00		25,180.00
Total	200.10		\$ 57,640.00
Iowa Light, Heat & Power Co., C. A. Olson, 35 Congress St., Boston, Mass.—			
Audubon	23.50	\$ 225.00	5,292.50
Buena Vista	25.30		8,204.00
Calhoun	40.00		12,000.00
Clinton	11.50		5,500.00
Carroll	23.00		7,275.00
Cherokee	36.00		8,430.00
Crawford	30.15		7,200.00
Ida	30.15		11,801.50
Jasper	17.00		8,055.00
Monmouth	42.50		14,400.00
O'Brien	15.00		6,000.00
Plymouth	56.50		18,360.00
Poweshiek	47.15		13,842.75
Rice	40.50		10,800.00
Sioux	27.50		5,007.50
Woodbury	27.50		5,007.50
Total	621.25		\$ 149,412.75

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Railway & Light Co., Carl B. Myers, Cedar Rapids, Iowa—			
Benton	66.72	\$ 300.00	\$ 19,920.00
Dani	77.00	5,727.20	440,774.40
Carroll	7.40	2,064.00	15,273.60
Dallas	20.75	9,270.00	192,457.50
Greene	27.75	12,570.00	348,652.50
Grundy	19.14	6,800.40	130,261.56
Guthrie	1.40	528.40	739.76
Iowa	4.50	1,056.00	4,752.00
Jasper	3.25	1,170.00	3,802.50
Johnson	34.16	12,397.00	423,516.16
Jones	4.25	1,540.00	6,525.00
Linn	70.14	25,580.40	1,792,474.56
Marshall	64.94	23,278.40	1,511,784.56
Muscatine	5.37	1,113.20	5,978.88
Story	50.50	11,058.20	558,448.10
Tama	77.50	27,806.80	2,163,041.10
Total	482.70		\$ 172,769.40
Iowa River Light & Power Co., C. W. Salesbury, Poshay Bldg., Minneapolis, Minn.—			
Benton	63.75	\$ 300.00	\$ 19,125.00
Grundy	19.00	3,800.00	72,000.00
Marshall	8.25	1,000.00	8,250.00
Total	91.00		\$ 14,300.00
Iowa Service Co., F. H. Brooks, Omaha, Neb.—			
Freemont	20.50	\$ 150.00	\$ 3,075.00
Harrison	33.00	7,500.00	247,500.00
Mills	30.75	12,612.50	387,881.25
Montgomery	42.75	6,415.50	276,150.75
Page	20.50	5,025.00	103,012.50
Pottawattamie	85.50	12,615.00	1,078,777.50
Shelby	9.50	1,425.00	13,537.50
Total	435.5		\$ 67,225.00
Iowa Southern Utilities, E. F. Buhlman, Centerville, Iowa—			
Appanoose	42.25	\$ 215.00	\$ 9,093.25
Clarke	20.71	4,411.32	91,613.32
Des Moines	62.38	13,302.44	832,442.44
Lowell	20.78	6,394.44	133,000.44
Monroe	9.75	2,054.25	19,934.25
Ringgold	20.50	12,673.50	259,806.25
Taylor	15.50	3,391.50	52,527.25
Union	42.50	7,282.50	308,506.25
Wayne	35.25	7,508.25	266,606.25
Total	279.27		\$ 67,662.50
Irvine-Dunaway Electric Co., R. A. West, Tracer, Iowa—			
Benton	2.75	\$ 180.00	\$ 495.00
Tama	22.00	2,800.00	61,600.00
Total	24.75		\$ 3,177.50
Irrington Light & Power Co., Fred S. Geigel, Irrington, Iowa—			
Kossuth	15.55	\$ 122.00	\$ 1,897.10
Jackson & Taylor Townships Light & Power Co., Frank L. Bersford, Vinton, Iowa—			
Benton	15.00	775.00	11,625.00
Kanawha Electric Transmission Co., Ed. Gustad, Kanawha, Iowa—			
Hancock	9.50	122.00	1,159.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Kegley Branch Electric Co., John H. Johnson, Story City, Iowa—			
Benton	.50	122.00	61.00
Hamilton	1.00	244.00	244.00
Story	5.00	588.00	2,940.00
Total	6.50		\$ 1,205.00
Kookuk Electric Co., S. B. Thell, Kookuk, Iowa—			
Lee	4.10	\$ 308.00	\$ 1,263.20
Kibbey & Newen Private Transmission Line, Andrew Newen, Audubon, Iowa—			
Audubon	.75	117.00	87.75
Klockstein, H. I. Transmission Co., H. I. Klockstein, Paton, Iowa—			
Greene	.50	100.00	50.00
Lamont Electric Co., J. F. Kair, Independence, Mo.—			
Deuster	15.00	80.00	1,200.00
Ringgold	2.25	200.00	450.00
Total	17.25		\$ 1,650.00
Larson, Charles A. Transmission Line, Charles A. Larson, Spencer, Iowa—			
Clay	10.00	\$ 130.00	\$ 1,300.00
Dickinson	7.00	91.00	637.00
Total	17.00		\$ 1,937.00
Laurens Eastern Electric Co. No. 2, F. W. Roewe, Laurens, Iowa—			
Pocahontas	2.15	\$ 123.00	\$ 264.45
Laurens Electric Farm Line No. 2, P. A. Achenbrenner, Laurens, Iowa—			
Pocahontas	4.00	117.00	468.00
Laurens Western Electric Farm Line No. 3, Louis A. Johnson, Laurens, Iowa—			
Brown Vista	4.25	127.00	543.25
Pocahontas	4.00	117.00	468.00
Total	7.25		\$ 1,579.25
Laurens Western Electric No. 4, C. A. Hartley, Laurens, Iowa—			
Pocahontas	6.50	\$ 130.00	\$ 845.00
Lee Electric Co., Rufus E. Lee, Omaha, Neb.—			
Adams	20.75	220.00	4,566.25
Montgomery	2.75	275.00	758.75
Page	27.75	6,105.00	169,462.50
Taylor	36.00	5,740.00	206,640.00
Total	78.00		\$ 17,433.50
L. H. Transmission Line, H. E. Foote, State Center, Iowa—			
Marshall	2.50	\$ 111.00	\$ 277.50
Story	.75	33.00	24.75
Total	4.00		\$ 302.25
Light & Power Co., O. H. Koch, M. Annet, Iowa—			
Mitchell	2.00	\$ 1,111.00	\$ 2,222.00
Lincoln Center Electric Line, Ernest W. Haskbrough, Grundy Center, Iowa—			
Grundy	10.00	91.00	910.00

TABLE NO. 11—Continued

Lincoln Light & Power Co., O. P. Morton, Clarion, Iowa—			
Wright	8.25	123.00	1,014.73
Lovilla Light & Power Co., (Delinquent) L. B. Perrin, Lovilla, Iowa—			
Monroe	6.00	300.00	1,800.00
Loudgren Light & Power Co., Nels Olson, Otho, Iowa—			
Webster	17.00	123.00	2,081.00
Lu Verne Sherman Light Co., Archie Sanford, Lu Verne, Iowa—			
Kossuth	30.30	123.00	1,795.90
Lytton Electric Co., Frank Brodell, Lytton, Iowa—			
Sac	2.50	82.90	335.00
Marion County Electric Co., Herbert Bellamy, Knoxville, Iowa—			
Marion	25.00	173.00	4,373.00
Marion Electric Co., J. J. Nething, Pilot Grove, Iowa—			
Lee	18.00	130.00	1,880.00
Mason Light & Power Co., W. G. Meyer, Webster City, Iowa—			
Hamilton	4.50	113.00	520.50
Maxwell Electric Co., H. E. Goughnour, Maxwell, Iowa—			
Story	9.14	154.75	1,436.71
Mid Way Transmission Line, G. W. Stine, Dana, Iowa—			
Greene	2.50	130.00	325.00
Mills County Power Co., W. C. Edmiston, Glenwood, Iowa—			
Mills	12.80	161.30	2,075.78
Mingo Farmers Hi Line, A. W. Frey, Colfax, Iowa—			
Jasper	11.00	123.00	1,353.00
Minnesota Electric Distributing Co., H. E. McGuire, Minneapolis, Minn.—			
Lyon	0.50	100.00	825.00
Mississippi River Power Co., J. D. McCaughey, Keokuk, Iowa—			
Des Moines	5.25	609.00	5,382.00
Lee	31.50	20,307.00	20,307.00
Total	39.00		\$ 25,779.00
Modern Light & Power Co., W. A. Koster, Atkins, Iowa—			
Benton	22.50	\$ 180.70	2,923.00
Lin	.50		65.00
Total	21.00		\$ 2,990.00
Monroe Electric Co., Peter Lamrecht, (Del.) Monroe, Iowa—			
Benton	3.75	\$ 280.00	975.00
Monticello Electric Co., C. E. Fothergill, Monticello, Iowa—			
Delaware	.50	122.50	56.40
Jones	28.20		2,520.10
Total	29.50		\$ 2,628.50
Mt. Zion Electric Co., A. M. Crosby, Webster City, Iowa—			
Hamilton	4.75	\$ 180.00	2,367.50
Muhler, H. G. Transmission Line, H. G. Muhler, George, Iowa—			
Lyon	1.50	127.00	800.50
Sioux	1.00		137.00
Total	7.50		\$ 1,037.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Muscatine Lighting Co., H. E. Lavig, Davenport, Iowa—			
Muscatine	4.50	\$ 250.00	1,125.00
Scott	5.10		1,287.50
Total	11.60		\$ 2,412.50
Napier Electric Co., M. G. Robinson, Ames, Iowa—			
Boone	10.50	\$ 123.60	1,297.50
Story	2.30		476.50
Total	10.00		\$ 1,964.00
Natural Resource Development Co., Jesse Furman, Troy Mills, Iowa—			
Buchanan	6.00	\$ 123.00	738.00
New Farmers Transmission Line, P. J. Hol, Waukegan, Iowa—			
Dallas	2.50	130.00	325.00
New Virginia Light & Power Co., R. R. Ruby, Truro, Iowa—			
Madison	2.00	144.00	432.00
Warren	2.50		360.00
Total	5.50		\$ 792.00
Nora Springs Light & Power Co., C. A. Coon, Nora Springs, Iowa—			
Cerro Gordo	7.50	\$ 114.90	861.75
Floyd	4.00		519.00
Total	11.00		\$ 1,380.75
North Cedar Electric Co., W. J. Stadman, Sac City, Iowa—			
Sac	5.50	\$ 117.00	643.50
Northeastern Iowa Power Co., J. F. Miller, Clermont, Iowa—			
Bremer	5.50	\$ 300.00	1,650.00
Buchanan	10.50		5,000.00
Chickasaw	30.50		5,100.00
Clayton	51.00		4,800.00
Delaware	7.75		1,800.00
Payette	128.10		25,021.50
Winnebago	14.75		2,560.00
Total	217.12		\$ 42,474.00
N. E. Kalona Electric Co., W. C. Brenneisen, Kalona, Iowa—			
Johnson	2.00	\$ 117.00	234.00
Washington	8.00		936.00
Total	11.00		\$ 1,170.00
North Eastern Rural Electric of Collins, J. W. Swinbank, Colo, Iowa—			
Story	11.00	\$ 117.00	1,287.00
Northern Iowa Gas & Electric Co., J. S. McCullum, 20 S. LaSalle St., Chicago, Ill.—			
Clay	7.00	\$ 348.00	2,436.00
Dickinson	11.25		2,913.00
Furness	31.75		7,593.00
Kossuth	4.50		1,597.50
Palo Alto	40.00		14,178.00
Pocahontas	18.80		2,821.00
Wright	13.25		4,653.00
Total	125.50		\$ 42,894.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
North Glidden Electric Line, C. C. Briggs, Glidden, Iowa—			
Carroll	2.50	75.00	202.50
North Jackson Transmission Co., C. C. Brown, Sac City, Iowa—			
Sac	.75	122.00	91.50
North Prairie Electric Light Co., L. B. Halstead, West Liberty, Iowa—			
Clarke	2.00	130.00	260.00
Muscatine	1.00	130.00	130.00
Total	2.00		390.00
North Star Electric Co., H. C. Allen, Ames, Iowa—			
Story	2.50	90.00	225.00
Northwood-Kennett Electric Co., H. Perrill, Northwood, Iowa—			
Worth	8.75	207.00	2,096.25
Nott, Fred, Transmission Co., Fred Nott, Calumet, Iowa—			
O'Brien	10.00	111.00	1,110.00
Oak Grove Electric Co., Lewis Pritchard, Des Moines, Iowa—			
Polk	2.00	122.00	244.00
Oakland Electric Co., L. E. Fryalle, Dows, Iowa—			
Franklin	2.00	122.00	244.00
Oakland Water Power Co., Boscoe L. Tearney, 900 W. North Ave., Chicago, Ill.—			
Henry	12.00	295.00	3,540.00
Jefferson	14.00		4,120.00
Total	26.00		7,660.00
Ocheyedan Electric Co., L. W. Wade, Humboldt, Iowa—			
Oswaka	2.10	145.00	304.50
Oswaka	19.75		2,908.10
Total	22.85		3,212.60
Oskaloosa Traction & Light Co., M. G. Linn, Des Moines, Iowa—			
Madison	23.79	240.00	5,709.60
Poweshiek	5.20		1,248.00
Total	28.99		6,957.60
Otho Light & Power Co., J. W. Martin, Otho, Iowa—			
Webster	7.50	122.00	915.00
Ottumwa Transmission Line, A. W. Buchner, Ottumwa, Iowa—			
Mitchell	2.50	122.00	305.00
Ottumwa Railway & Light Co., C. E. Fahrney, Ottumwa, Iowa—			
Jefferson	.20	450.00	90.00
Wapello	15.11		9,759.50
Total	15.31		9,849.50
Owl Electric Light Co. of Wilcox Junction, H. F. Johnson, Wilcox Junction, Iowa—			
Muscatine	7.25	122.00	884.75
Paine, W. A., Rural Transmission Line, (Delinquent) W. A. Paine, Eagle Grove, Iowa—			
Wright	.25	150.00	37.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Palmadoc Electric Line, Fred Bahlke, M. Vernon, Iowa—			
Linn	8.50	130.00	1,105.00
Panther Electric Co., B. W. Denial, Adel, Iowa, (Delinquent)—			
Dallas	10.12	240.00	2,429.20
Pathfinder Transmission Co., Geo. W. Clausen, Gilbert, Iowa—			
Story	1.00	122.00	122.00
Peoples Electric Light & Power Co., Leo Friedrickson, Woodward, Iowa—			
Boone	22.75	100.00	2,275.00
Dallas	.15		15.00
Total	22.90		2,290.00
Peoples Electric Service, W. C. Tegtmeyer, Elkader, Iowa—			
Clarion	21.00	250.00	5,250.00
Delaware	.30		75.00
Total	21.30		5,325.00
Peoples Light Co., H. E. Littig, Davenport, Iowa—			
Scott	2.70	265.00	715.50
Peoples Power Co., J. H. Tegtmeyer, Readlyn, Iowa—			
Bremor	69.20	116.00	8,027.20
Fayette	27.41		4,250.34
Total	139.70		12,282.84
Perry-Clark Electric Co., Will Empey, Trass, Iowa—			
Tama	13.60	122.00	1,659.20
Peterson & Carlson Transmission Line, Philip Peterson, Webster, Iowa—			
Webster			15.00
Pike Side Electric Co., B. L. McCorkle, Algona, Iowa—			
Kossuth	1.25	122.00	152.50
Plains Light & Power Co., J. C. Carris, Washington, Iowa—			
Washington	8.50	121.00	968.50
Pleasant Hill Electric, W. J. Ferrell, Webster City, Iowa—			
Hamilton	29.00	122.00	3,538.00
Prairie Flower Light & Power Ass'n., C. A. Fishburn, Washington, Iowa—			
Washington	5.50	122.00	671.00
Pringhar Electric Co., A. P. Anderson, Pringhar, Iowa—			
O'Brien	14.25	100.00	1,425.00
Private Line, Peter Axon, Aurelia, Iowa—			
Cherokee	1.50	91.00	136.50
Private Line, Wm. Glawe, Aurelia, Iowa—			
Cherokee			40.50
Private Line, J. S. Holquist, Cherokee, Iowa—			
Cherokee	1.00	122.00	122.00
Private Line, Catherine Larsson, Winterset, Iowa—			
Madison			40.50
Private Line of Mongah & Washell, C. E. Washell, Aurelia, Iowa—			
Cherokee	.50	122.00	61.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Private Line, Charles Nelson, Aurelia, Iowa—Cherokee	1.25	95.00	118.75
Private Line, Gust Peterson, Aurelia, Iowa—Cherokee	.40	130.00	52.00
Private Transmission Line of Sac County, Gen. Krohn—Hjorne, Oelrich, Iowa—	1.00	117.00	117.00
Red Ball High Line Co., Alvin Gauthier, Waverly, Iowa—Rivers	1.00	144.00	144.00
Redfield Power & Milling Co., R. O. Callison, Redfield, Iowa—			
Dallas	12.50	106.00	1,325.00
Guthrie	10.50		1,102.00
Total	23.00		2,427.00
Rich Point Power & Electric Co., Carl Hutchins, Algona, Iowa—			
Kossuth	7.50	130.00	975.00
Riverside Electric Co., M. O. Tjernagel, Story City, Iowa—			
Hamilton	18.00	130.00	2,340.00
Story	1.00		130.00
Total	19.00		2,470.00
Rolls Light & Power Co., Ward Ferguson, Rolfe, Iowa—			
Palo Alto	6.25	111.00	693.75
Pocahontas	10.50		1,166.25
Total	16.75		1,860.00
St. Charles Electric Co., L. C. Lathum, Norwalk, Iowa—			
Madison	1.00	120.00	120.00
Warren	5.50		660.00
Total	6.50		780.00
Scandia Coal Co., C. T. Carney, Des Moines, Iowa—			
Dallas	2.00	155.00	310.00
Scott-Haward Electric Co., L. E. Henderson, Story City, Iowa—			
Hamilton	1.00	125.00	125.00
Story	2.00		250.00
Total	3.00		375.00
Sherman Electric Co., Fred Blumer, Laverne, Iowa—			
Kossuth	2.00	100.00	200.00
Shiloh Electric Line, John Okons, Grundy Center, Iowa—			
Grundy	7.50	125.00	937.50
Snow Valley Power Co., Belle Torkelson, Canton, S. D. Iowa—			
Lyon	7.75	150.00	1,162.50
Snow	2.50		375.00
Total	10.25		1,537.50
Sloan Service, A. L. Calderhead, Sloan, Iowa—			
Woodbury	14.00	200.00	2,800.00
South Cedar Electric Co., Wm. A. Bosker, Sac City, Iowa—			
Sac	5.25	117.00	614.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa—			
Webster	9.50	130.00	1,235.00
South East Junction Light & Power Co., J. J. Gammon, Rippey, Iowa—			
Greene	9.50	117.00	1,111.50
Southern Minnesota Gas & Electric Co., E. K. Tignabrit, Chicago, Ill.—			
Kossuth	41.00	175.00	7,175.00
Winnebago	24.75		4,333.25
Worth	14.75		2,600.75
Total	80.50		14,109.50
South Fairfax Electric Power Co., L. F. Lefebvre, Fairfax, Iowa—			
Lincoln	12.00	125.00	1,500.00
South Kossuth Electric Co., Peter Newman, Livermore, Iowa—			
Humboldt	5.15	117.00	602.55
Kossuth	2.15		258.50
Total	7.30		861.05
South Lighting Co., Bob Lee, Sloan, Iowa—			
Monona	1.12	125.00	140.75
Woodbury	1.75		218.75
Total	2.87		359.50
Southwest Richmond Electric Co., Hal G. Figgins, Washington, Iowa—			
Washington	9.50	130.00	1,235.00
Spencer Farmers Line (South Transmission Line), J. K. Martin, Spencer, Iowa—			
Clay	2.25	117.00	263.25
Star Electric, Carl Baldus, Story City, Iowa—			
Boone	7.50	125.00	937.50
Story	17.50		1,750.00
Total	25.00		2,687.50
Tarkio Electric & Water Co., E. C. Van Dier, Colorado Springs, Colorado—			
Page	9.50	130.00	1,235.00
Three Rivers Light & Power Co., Fred F. Keithley, Des Moines, Iowa—			
Polk	18.50	200.00	3,700.00
Warren	17.00		3,400.00
Total	35.50		7,100.00
Town of Aurelia Transmission Co., T. E. Christensen, Aurelia, Iowa—			
Cherokee	.50	130.00	65.00
Town of Beaver Transmission Line, Lyle Shade, Beaver, Iowa—			
Boone	1.50	130.00	195.00
Greene	2.50		325.00
Total	4.00		520.00
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa—			
Adair	6.50	130.00	845.00
Culion	1.50		195.00
Total	8.00		1,040.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Town of Paton Transmission Line, John Miller, Paton, Iowa— Greene	4.00	\$ 51.00	204.00
Tri States Power Corporation, D. D. Bentsinger, Burlington, Iowa— Lee	34.00	150.00	5,100.00
Van Buren	12.00		1,800.00
Total	46.00		6,900.00
Tri-State Churches Co., C. W. Salesbury, Minneapolis, Minnesota— Buchanan	50.00	\$ 116.25	5,812.50
Delaware	9.00		1,046.25
Jones	3.50		398.13
Lincoln	78.50		9,056.56
Total	131.00		14,313.44
Truesdale Transmission Line, H. N. Boettcher, Truesdale, Boone, Iowa— Boone	5.00	\$ 123.00	615.00
Truro Light & Power Co., M. B. Roby, Truro, Iowa— Clarke	9.25	123.00	1,137.75
Madison	7.00		861.00
Total	16.25		1,998.75
Van Buren Light & Power Co., D. D. Bentsinger, Donnellson, Iowa— Lee	24.50	\$ 150.00	3,675.00
Van Buren	14.00		2,100.00
Total	38.50		5,775.00
Van Der Schaaf, D. F., Transmission Co., D. J. Van Der Schaaf, Hull, Iowa— Sioux	8.00	\$ 95.00	760.00
Veenachoten Bros., T. H. Veenachoten, Boyden, Iowa— Sioux	7.00	111.00	847.00
Viaduct Electric Co., Ed Brewer, Webster City, Iowa— Hamilton	8.00	180.00	1,440.00
Wapole & Goshen Electric Light & Power Co., L. S. Watters, West Liberty, Iowa— Muscatine	2.40	132.00	316.80
Wapole Power & Light Co., Carl B. Myers, Cedar Rapids, Iowa— Cedar	76.71	200.00	15,342.00
Jones	7.11		1,422.00
Lincoln	5.30		1,106.00
Total	89.12		17,864.00
Washington Electric Co., Carl G. Kuehn, Waverly, Iowa— Bremer	1.50	\$ 144.00	216.00
Webster Transmission Co., S. T. Wheeler, Webster, Iowa— Keokuk	2.15	123.00	264.45
Western Iowa Power Co., A. W. Jones, Peterson, Iowa— Boone	51.50	175.00	9,012.50
Cherokee	7.75		1,356.25
Clay	42.75		7,481.25
O'Brien	5.50		962.50
Total	107.50		18,812.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa— Lee	1.50	\$ 144.00	216.00
Wheeler, E. G., Private Transmission Line, E. G. Wheeler, Sidney, Iowa— Oscola	2.00	111.00	222.00
White City Way Transmission Co., L. C. Rasmussen, Hamilton	1.50	123.00	184.50
White Pole Transmission Line, A. M. Ferguson, Dana, Iowa— Greene			7.80
Wilson Way Transmission Co., Anna Fossel, Gilbert, Iowa— Story	1.20	122.00	146.40
Winteret Country Club Transmission Line, L. C. Fenwick, Winteret, Iowa— Madison	.50	122.00	61.00
Wolf Creek Valley Electric Co., R. W. Geller, Grundy Center, Iowa— Tama	8.00	91.00	728.00
Grundy	8.50		802.50
Total	14.50		1,339.50
Totals	7,371.50		\$1,519,506.00

IOWA METHOD OF ACCOUNTING LAWS

Rules and regulations adopted May 12, 1902, by the Executive Council of the State of Iowa, in pursuance of an act of the General Assembly of the State of Iowa, entitled "An act relating to the reports to be made by railway companies to the Executive Council to aid in the assessment of railway property for taxation and providing for a uniform system in making said reports," approved April 12, 1902.

I. WITH RESPECT TO GROSS EARNINGS.

(1) Every railway company, subject to taxation in this state, shall keep a permanent account or record showing the earnings of its property in this state as distinguished from its earnings in any other state or territory in which it may carry on business.

(2) Where the shipment, carriage, or other business is carried or done by the reporting company wholly within this state, the said account or record shall contain the full earnings of the company thereon.

(3) Where the shipment, carriage, or other business is carried or done by the reporting company partly within this state and partly without the state, the said account or record shall contain that proportion of the full earnings upon such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

(4) The division provided for in rule three shall be made by actual computation, not by estimate.

II. WITH RESPECT TO NET EARNINGS.

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience the terms "maintenance" and "operation" as used in these rules to describe the items which may be so deducted, and the term "betterment" the items which cannot be deducted.

(2) The cost of reducing grades and curves of original ballast, of side-tracks, shortening the line and the like, is not "maintenance," but "betterment," provided that the superstructure in the case of reducing grades and curves shall be treated as though renewed upon the old line to the extent of the length of the old line.

(3) In the renewal of rails the added weight at cost price shall be charged to "betterment," the remainder to "maintenance."

(4) In renewal of permanent structures, such as bridges, culverts, crossings, station houses, offices, elevators, and the like, the cost of duplicating the old structure shall be charged to "maintenance," the remainder to "betterment."

(5) The entire cost of additional track or right of way shall be charged to "betterment."

(6) In renewal of rolling stock it shall be ascertained what the engine or car renewed or one of like efficiency would cost, and such amount shall be charged to "maintenance" and any excess to "betterment."

(7) The value of all materials, rails, ties, structures, equipment and the like displaced by new material, rails, ties, structures, equipment and the like shall be applied to reduce the cost of maintenance.

(8) The cost of maintenance and operation of the entire system, as well as in the State of Iowa, shall be ascertained as herein provided and shall be reported.

(9) Expenditures for maintenance and operation relating solely to lines in Iowa shall be charged to cost of maintenance and operation in this state; all other expenditures for such purposes shall be equitably divided and the basis of the division shall be stated in the report.

(10) Neither interest or taxes shall be charged to "maintenance" or "operation."

LAWS

Governing the Assessment and Taxation of a Railway Property.

GENERAL PROVISIONS

(Code of Iowa)

Section 1205. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

Sec. 1205. All property subject to taxation shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at twenty-five per cent of such actual value. Such assessed value shall be taken and considered as the taxable value of such property, upon which the levy shall be made. Actual value of property as used in this chapter shall mean its value in the market in the ordinary course of trade. This section shall not apply to special charter cities. (Code, '97.) (77 G. A., ch. 30, § 1.) (51 G. A., ch. 12, § 2.)

Sec. 2031-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways and all companies or corporations constructing, owning or operating such interurban street railways and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways and to all interurban railway companies or railroad corporations constructing, owning or operating such interurban railways.

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL

Section 1334. On the second Monday in July in each year, the executive council shall assess all property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding.

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the State;

2. The whole number of miles of railway owned, operated or leased within the State, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code, shall, on or before the 1st day of April, 1905, make to the executive council, a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes. In such county of way, roadbed, bridges, culverts, estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, roundhouses, machine and repair shops, water-tanks, farm buildings, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporations, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year;

and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3a. The executive council shall by some convenient method of binding, arrange the statements required to be made under the provisions of the preceding sections so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the State of Iowa, which list shall be known as the record of railway lands;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph lines used and owned within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state, (see Sec. 1340-a, following);

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state.

Sec. 1325. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council in writing, shall require.

Sec. 1326. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway, within the state, except as otherwise provided, and shall include the right of way, roadbeds, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without the state.

Sec. 1327. On or before the third Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railroad may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 1328. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered

on its minute book and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township, or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

Sec. 1329. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purposes as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

Sec. 1337-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government subdivision of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plat of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines, not fully shown as above required on the plat now on file. On the first day of January of each year hereafter, the plat shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. (23 G. A., ch. 40, § 1.)

Sec. 1337-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by the said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund. (23 G. A., ch. 40, § 2.)

SLEEPING AND DINING CARS.

Sec. 1340. In addition to the matters required to be contained in the statement made by the company for the purposes of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheeled operation on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheeled.

Sec. 1341. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating

a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of the haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. (29 G. A., ch. 61, § 2.)

Sec. 1240-b. Rules. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council. (29 G. A., ch. 61, § 2.)

Sec. 1240-c. Net Earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in uniform manner. (29 G. A., ch. 61, § 2.)

Sec. 1240-d. The reports herein provided for are not in lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as a part of the reports already received. (29 G. A., ch. 61, § 4.)

Sec. 1240-e. The rules, regulations, methods, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the several railway companies within thirty days from and after the passage and taking effect of this act, and shall be and become binding upon said railway companies from the time they are so communicated; provided, however, that the said executive council shall have the power to prescribe supplemental or additional rules, regulations, and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated. (29 G. A., ch. 61, § 5.)

Sec. 1240-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway companies, twenty-five per centum thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year. (29 G. A., ch. 61, § 6.)

Sec. 1242. Real Property of Railways. Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. (C. 72, § 808.)

EQUIPMENT AND FREIGHT LINE COMPANIES

Sec. 1242-a. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company or any other person or com-

pany, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned, leased or operated by any such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description to be used in the operation of any railway line or lines, wholly or partially within this state; such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.

Sec. 1242-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1902, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

First—The name of the company.

Second—The nature of the company, whether a person or persons, an association, co-partnership, corporation, or syndicate, and under the laws of what state or country organized.

Third—The location of its principal office or place of business.

Fourth—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth—The name and postoffice address of the chief officer or managing agent of the company in Iowa.

Sixth—The aggregate number of miles traveled within the state of Iowa by its cars during the preceding year.

Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstance that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks to be furnished by the executive council.

Eighth—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage to be reported as required by paragraph six of this section.

Ninth—The real estate, personal property, structure, machinery, fixtures and appliances owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

Sec. 1242-c. Upon the filing of such statements the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars for each day such report is delayed beyond the first Monday of June, to be sued and recovered in any proper form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

Sec. 1242-d. Upon the meeting of the executive council on the second Monday in July each year; it shall value and assess the property of said company within this state, the cars of the said company, necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of Section two of this act, after examining such statements and after ascertaining the actual values of said property of such company therefrom, and from such other information, as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the

attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

Sec. 1242-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

Sec. 1242-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

CLASSIFICATION

Sec. 2674. All railroads of the state shall be classified in accordance with the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings per mile shall be four thousand dollars or more; class "B" shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars; class "C" shall include those whose gross annual earnings per mile shall be less than three thousand dollars. In determining the classification of any railroad, the entire property owned, or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state to ascertain the gross earnings per mile of such railroad. (22 G. A., ch. 102, § 1.)

Sec. 2677. All railroad corporations according to their classification as herein prescribed shall be limited to compensations per mile for the transportation of any person with ordinary baggage not exceeding one hundred and fifty pounds in weight as follows: Class "A," two cents; Class "B," two and one-half cents; class "C," three cents; and for children twelve years of age or under one-half the rate above prescribed, provided, however, that every railroad corporation shall be entitled to charge a fare of not to exceed ten (10) cents for the transportation of each passenger with ordinary baggage for any distance not exceeding five miles. A charge of ten cents may be added to the fare of any passenger when the same is paid upon cars, if a ticket might have been procured within a reasonable time before the departure of the train, except in those cases where a minimum of ten (10) cents is charged for a distance of less than five miles as above provided. (22 G. A., ch. 102, § 2.)

Amendment. Section 1. Class "C" Railroads. That section twenty hundred and seventy-seven (2677) of the supplement to the code, 1912, be amended by adding thereto the following: "That all steam railroads operating wholly within this state, and not to exceed twenty-five (25) miles in length, shall be included in and classified as class "C" railroads." (27 G. A., ch. 257.)

Sec. 2678. The executive council shall at its regular meeting on the second Monday in July each year classify the different railways, as provided by section two thousand and seventy-six (2676) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the

correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations, affected by such change, certifying the class to which they are respectively assigned; any change of rate by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. (29 G. A., ch. 75.)